

1 SEC. 24. Assessments of property affected by this act, made in the
2 year 1941 and thereafter, shall be made in accordance with the pro-
3 visions of this act.

1 SEC. 25. All acts or parts of acts in conflict herewith are hereby
2 repealed.

1 SEC. 26. All references to code sections herein shall be construed
2 as referring to those sections as amended by this act.

1 SEC. 27. This act, being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication in
3 the Eagle Grove Eagle, newspaper published at Eagle Grove, Iowa,
4 and in the Villisca Review, a newspaper published at Villisca, Iowa.

Approved February 3, 1941.

I hereby certify that the foregoing act was published in the Eagle Grove Eagle, Eagle Grove, Iowa, February 6, 1941, and the Villisca Review, Villisca, Iowa, February 13, 1941.

EARL G. MILLER, *Secretary of State*.

CHAPTER 250

SPECIAL IMPROVEMENT ASSESSMENTS

S. F. 168

AN ACT to amend sections five thousand five hundred twenty-six and nineteen hundredths (5526.19), five thousand nine hundred forty-two and four tenths (5942.4), six thousand seventy-three (6073), six thousand five hundred eighty-five (6585), six thousand five hundred ninety-seven (6597), and eight thousand one hundred ninety-four (8194), Code, 1939, relating to and fixing the maximum amounts that may be assessed against property for special improvements.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. That section five thousand five hundred twenty-six and
2 nineteen hundredths (5526.19), Code, 1939, be amended by striking the
3 word "actual" from line fourteen (14) and inserting in lieu thereof the
4 word "assessed".

1 SEC. 2. That section five thousand nine hundred forty-two and four
2 tenths (5942.4), Code, 1939, be amended by striking from lines eighteen
3 (18) and nineteen (19) the words "of the value of the property
4 assessed" and substituting in lieu thereof the words "of the assessed
5 value of the property".

1 SEC. 3. That section six thousand seventy-three (6073), Code, 1939,
2 be amended by striking from line nineteen (19) the word "actual" and
3 inserting in lieu thereof the word "assessed".

1 SEC. 4. That section six thousand five hundred eighty-five (6585),
2 Code, 1939, be amended by striking from line seventeen (17) the word
3 "actual" and inserting in lieu thereof the word "assessed".

1 SEC. 5. That section six thousand five hundred ninety-seven (6597),
2 Code, 1939, be amended by striking from line twenty-five (25) the
3 word "actual" and inserting in lieu thereof the word "assessed".

1 SEC. 6. That section eight thousand one hundred ninety-four
2 (8194), Code, 1939, be amended by inserting in line three (3) the
3 word "assessed" after the word "the".

1 SEC. 7. This act, being deemed of immediate importance, shall be in
2 full force and effect from and after its passage and publication in the
3 Goldfield Gazette, a newspaper published at Goldfield, Iowa, and in
4 the Hawkeye Beacon, a newspaper published at Hawkeye, Iowa.

Approved February 24, 1941.

I hereby certify that the foregoing act was published in the Goldfield Gazette, Goldfield, Iowa, February 27, 1941, and the Hawkeye Beacon, Hawkeye, Iowa, March 7, 1941.
EARL G. MILLER, *Secretary of State.*

CHAPTER 251

LOCAL ASSESSOR

H. F. 34

AN ACT to amend section seven thousand one hundred nine (7109), Code, 1939, and providing the method of assessing agricultural produce harvested and providing for a lien for all taxes levied and assessed against such produce.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section seventy-one hundred nine (7109), Code, 1939,
2 is amended by adding thereto the following, "provided, however, that
3 all agricultural produce harvested by or for the person assessed and
4 which has been held or stored by the person for more than one year,
5 shall be listed for taxation by the said person and shall be taxable for
6 the years 1941 and 1942 at thirty per cent (30%) of its actual value."

1 SEC. 2. This act being deemed of immediate importance shall take
2 effect and be in force from and after its publication in the New
3 Hampton American, a newspaper published at New Hampton, Iowa,
4 and in the Nashua Reporter, a newspaper published at Nashua, Iowa.

Approved March 15, 1941.

I hereby certify that the foregoing act was published in the Hampton American, New Hampton, Iowa, March 25, 1941, and the Nashua Reporter, Nashua, Iowa, March 19, 1941.

EARL G. MILLER, *Secretary of State.*