

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.*