

3 amended by striking from line three (3) of said section the word
4 "June" and inserting in lieu thereof the word "July".

1 SEC. 2. This Act being deemed of immediate importance shall be
2 in full force and effect from and after its publication in the Marshall-
3 town Times Republican, a newspaper published in the City of
4 Marshalltown, Iowa, and in the State Center Enterprise, a newspa-
5 per published in the City of State Center, Iowa.

Approved January 28, 1943.

I hereby certify that the foregoing act was published in the Marshalltown Times-
Republican, Marshalltown, Ia., February 2, 1943, and the State Center Enterprise, State
Center, Ia., February 4, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 213

DESCRIPTION OF TRACTS LISTED FOR TAXATION

H. F. 212

AN ACT to amend section six thousand nine hundred sixty-two (6962), code, 1939, relat-
ing to description of tracts.

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

1 SECTION 1. Section six thousand nine hundred sixty-two (6962),
2 Code, 1939, is hereby amended by adding at the end of said section
3 the following sentence:

4 "This section shall apply to known owners and unknown owners,
5 alike."

Approved April 8, 1943.

CHAPTER 214

COLLECTION OF TAX LEVIES UPON FREIGHT LINE AND EQUIPMENT COMPANIES

S. F. 341

AN ACT to amend section seven thousand seventy-six (7076), code, 1939, relating to
the collection of the tax levied on freight line and equipment companies.

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

1 SECTION 1. Section seven thousand seventy-six (7076), Code,
2 1939, is amended by striking the word "treasury" in line twelve (12)
3 and substituting in lieu thereof the words "tax commission" and fur-
4 ther by striking the word "treasurer" in line fourteen (14) and sub-
5 stituting in lieu thereof the words "tax commission".

Approved April 6, 1943.

CHAPTER 215

TAX LIST RECORDS OF THE COUNTY AUDITOR AND TREASURER

S. F. 207

AN ACT to amend sections seven thousand one hundred forty-five (7145), seven thou-
sand one hundred fifty-two (7152), seven thousand one hundred eighty-four (7184),
seven thousand one hundred eighty-eight (7188), seven thousand one hundred

ninety (7190), seven thousand one hundred ninety-three (7193), seven thousand one hundred ninety-seven (7197), seven thousand three hundred (7300), seven thousand three hundred one (7301), code, 1939, relating to the books to be kept by the auditor and treasurer showing the tax lists of real property taxes and personal property taxes by providing for tax lists that may not only be by books but by other records.

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

1 SECTION 1 Section seven thousand one hundred forty-five (7145),
2 Code, 1939, is amended by inserting after the word "book" in line
3 four (4) the words "or record" and by striking commencing with, in
4 line fourteen (14), after the period, all the remainder of the section
5 and by inserting in lieu thereof the following: "the total of all columns
6 of each page of each book or other record shall balance with the tax
7 totals."

1 SEC. 2. Section seven thousand one hundred fifty-two (7152),
2 Code, 1939, is amended by inserting after the word "books" in line
3 two (2) the words "or other records approved by the State Auditor".

1 SEC. 3 Section seven thousand one hundred eighty-four (7184),
2 Code, 1939, is amended by inserting after the word "books" in line
3 eight (8) the words "or other records approved by the State Auditor".

1 SEC. 4. Section seven thousand one hundred eighty-eight (7188),
2 Code, 1939, is amended by inserting after the word "books" in line
3 nine (9) "or other records approved by the State Auditor".

1 SEC. 5. Section seven thousand one hundred ninety (7190), Code,
2 1939, is amended by inserting after the word "book" in line three (3)
3 the words "or other record" and by adding after the word "thereon"
4 in line eight (8) the following words: "if the tax list maintained by
5 said treasurer is such that all delinquent personal taxes and delinquent
6 taxes of any preceding year are at all times therein recorded, then he
7 shall not be required to keep in his office, as a part of the records
8 thereof, a separate delinquent personal tax list."

1 SEC. 6 Section seven thousand one hundred ninety-three (7193),
2 Code, 1939, is amended by adding the following: "if the tax list re-
3 ceived each year by the treasurer is such that all delinquent real
4 estate and delinquent personal taxes of any preceding year are shown
5 against each parcel of the real estate on which the tax remains unpaid
6 for any year and the amount of such unpaid tax is shown, the treas-
7 urer shall not be required to make any further entry."

1 SEC 7. Section seven thousand one hundred ninety-seven (7197),
2 Code, 1939, is amended by inserting after the word "books" in line
3 seven (7) the words "or records".

1 SEC. 8 Section seven thousand three hundred (7300), Code, 1939,
2 is amended by inserting after the word "books" in line three (3) there-
3 of the words "or records" and by inserting after the words "books" in
4 line five (5) thereof the words "or other records".

1 SEC. 9. Section seven thousand three hundred one (7301), Code,
2 1939, is amended by inserting after the word "book" in line three (3)
3 thereof the words "or other record".

Approved April 5, 1943.