

CHAPTER 199

TAXES ON FREIGHT LINE AND EQUIPMENT COMPANIES

H. F. 20

AN ACT to amend section seven thousand seventy-six (7076), code, 1939, permitting garnishment in collection of taxes upon freight line and equipment car companies.

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

1 SECTION 1. Section seven thousand seventy-six (7076), Code, 1939,
2 as amended, is hereby amended by inserting after the word "therefor."
3 in line nineteen (19) thereof the following sentence:
4 "The state tax commission may also bring garnishment proceedings
5 for the collection of such delinquent taxes as provided by section eleven
6 thousand six hundred seventy-nine and one-tenth (11679.1) as amend-
7 ed by Acts of the Fifty-first General Assembly."

1 SEC. 2. 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 Northwood Anchor and Index, a newspaper published in Northwood,
4 Iowa, and in The Tipton Advertiser, a newspaper published in Tipton,
5 Iowa.

Approved February 20, 1945.

I hereby certify that the foregoing act was published in The Northwood Anchor and Index, Northwood, Iowa, March 1, 1945, and The Tipton Advertiser, Tipton, Iowa, March 1, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 200

NOTICE OF ADJUSTED TAX ASSESSMENTS

H. F. 37

AN ACT to amend section seven thousand one hundred thirty-seven (7137), code, 1939, and providing for notices to local boards of review when valuations are increased by the county board of review.

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

1 SECTION 1. Section seven thousand one hundred thirty-seven
2 (7137), Code, 1939, is hereby amended by adding to the same the fol-
3 lowing: "Before such county board of review shall add to the valuation
4 of any kind or class of property any such percentage, it shall serve
5 notice of such increase by registered mail on the chairman or presid-
6 ing officer of the township board of review or city or town board of
7 review whose valuation is ordered increased, and shall hold an ad-
8 journed meeting not less than ten (10) days after such notice has been
9 mailed, at which time such township, city or town boards of review
10 may appear and make written or oral protest against such proposed
11 raise, and at such meeting final action may be taken in reference to the
12 increase ordered."

1 SEC. 2. This act being deemed of immediate importance shall be in
2 full force and effect from and after its passage and publication in

- 3 Cherokee Times, a newspaper published at Cherokee, Iowa, and in
4 Greenfield Free Press, a newspaper published at Greenfield, Iowa.

Approved February 14, 1945.

I hereby certify that the foregoing act was published in the Cherokee Times, Cherokee, Iowa, February 19, 1945, and the Greenfield Free Press, Greenfield, Iowa, February 22, 1945.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 201

FEEES OF COUNTY OFFICERS

S. F. 135

AN ACT to amend sections seven thousand two hundred sixty-three (7263), seven thousand two hundred eighty-four (7284), and five thousand ten and eight hundredths (5010.08), code, 1939, relating to fees to be charged by the county treasurer; section five thousand one hundred fifty-five (5155), code, 1939, relating to fees to be charged by the county auditor; sections five thousand one hundred seventy-seven (5177) and ten thousand thirty-one (10031), code, 1939, relating to fees to be charged by the county recorder; and chapter four hundred twenty-nine and one-tenth (429.1), code, 1939, relating to the filing of verified statements when conducting business under a trade name; to provide for a fee or increase in fees to be charged by the county treasurer, auditor and recorder.

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

1 SECTION 1. Section seven thousand two hundred sixty-three (7263),
2 Code, 1939, is amended by adding thereto the following: "The treasurer
3 shall receive fifty cents for each certificate of purchase."

1 SEC. 2. Section seven thousand two hundred eighty-four (7284),
2 Code, 1939, is amended by striking from line eight (8) thereof the
3 words "twenty-five" and substituting in lieu thereof the word "fifty".

1 SEC. 3. Section five thousand ten and eight hundredths (5010.08),
2 Code, 1939, is amended by inserting after the word "vehicles," in line
3 six (6) thereof the words "and ten cents for each certificate of transfer
4 of registration,".

1 SEC. 4. Section five thousand one hundred fifty-five (5155), Code,
2 1939, is amended by repealing subsection one (1) thereof and by sub-
3 stituting the following:

4 "1. For transfers made in the transfer books, twenty-five cents for
5 each separate parcel of real estate described in any deed, or transfer
6 of title certified by clerks of district courts, provided, however, if
7 several parcels are described in any one such instrument and the par-
8 cels are contiguous or separated only by public streets or highways, the
9 fee shall not exceed two and one-half dollars. A parcel of real estate
10 outside of the limits of cities and towns shall be all the unplatted land
11 described in any deed or transfer of title lying within one numbered
12 section of land."

1 SEC. 5. Section five thousand one hundred seventy-seven (5177),
2 Code, 1939, is amended by repealing subsection three (3) thereof and
3 by substituting the following: