

A BILL

FOR AN ACT TO REPEAL SECTION 857 OF CHAPTER 2, TITLE VI, OF THE CODE, AND PROVIDE A SUBSTITUTE THEREFOR, ALLOWING SEMI-ANNUAL PAYMENT OF TAXES; ALSO, TO AMEND SECTIONS 865, 866, 871, AND 874 OF SAID CHAPTER 2, TITLE VI OF THE CODE.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 857 of chapter 2, title VI, of the Code, be repealed, and the following enacted in lieu thereof, viz:

Sec. 857. No demand for taxes shall be necessary, but it shall be the duty of each person charged with taxes on the tax duplicate, to attend at the office of the treasurer, unless otherwise provided, at some time between the first Monday in January and the first day of March following, and pay his taxes in full, or, if he elect so to do, pay one-half thereof on or before the first day of March, and the remaining half thereof on or before the first day of September following, without interest: *provided*, in all cases where taxes are paid by installments as aforesaid, each of such payments, exclusive of road taxes, shall be apportioned among the several funds, for which taxes have been assessed in their proper proportions. And in all cases where the half of any taxes, other than real estate, has not been paid on or before the first of March, as above directed, the whole amount of taxes, other than real estate, charged against such entry, shall be considered due and delinquent. And, if any one neglect to pay his taxes at or before maturity as herein provided, the treasurer is directed to make the same by distress and sale of his personal property not exempt from taxation, and the tax list alone shall be sufficient warrant for such distress.

SEC. 2. That section 865, of chapter 2, title VI, of the Code, be amended by striking out all of the first part of said section up to and including the word "provided," in the third line, and in lieu thereof the following be prefixed to said section, viz.:

Sec. 865. All taxes of whatever description due and unpaid on the first day of March, and on the first day of September following, according to section 857, as amended in this act, shall become delinquent, and draw interest as hereinafter provided.

SEC. 3. That section 866, of chapter 2, title VI, of the Code, be amended by striking out

2 the word "March," where it occurs in the third line of said section, and in lieu thereof
3 insert the word "April"; and that said section 866 be further amended by striking out the
4 words "for the first three months, two per cent for the second three months, and three per
5 cent a month thereafter": where they occur in the sixth and seventh lines of said section,
6 and in lieu thereof inserting the words "until paid."

SEC. 4. That section 871 of chapter 2, title VI, of the Code be amended by striking out the
2 word "October" when it occurs in the first line of said section, and in lieu thereof inserting
3 the word "December."

SEC. 5. That section 874 of chapter 2, title VI, of the Code be amended by striking out
2 the words "twenty per cent" when they occur in the second line of said section, and in lieu
3 thereof inserting the words "ten per cent."

SEC. 6. It is hereby made the duty of the auditor of state to prescribe such necessary
2 forms of county duplicates, together with all other forms and details, as he shall deem best
3 for the convenient and efficient carrying out of this act.

[DUPLICATE.]

MR. SPEAKER:

Your committee on ways and means, to whom was referred house file No. 11, a bill for an act to repeal section 857 of chapter 2, title VI of the Code, and provide a substitute therefor, allowing semi-annual payment of taxes; also, to amend sections 865, 866, 871 and 874 of said chapter 2, title VI of the Code, beg leave to report that they have had the same under consideration and have instructed me to report the same back to the house with the recommendation that it do pass, after striking out the words "other than real estate," in the eleventh and twelfth lines of section one (1), and striking out all after the word "April," in the third (3d) line of section three (3); also, striking out the word "duplicates," in the second line of section six (6), and insert the word "books" in lieu thereof.

J. G. NEWBOLD, *Chairman.*

Ordered passed on file.

HOUSE FILE NO. 11.]

[BY NICHOLS.

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4 charged with taxes on the tax duplicate to attend at the office of the treasurer, unless other-

5 wise provided, at some time between the first Monday in January and the first day of March

6 following, and pay his taxes in full, or, if he elect so to do, pay one-half thereof on or before

7 the first day of March, and the remaining half thereof on or before the first day of September

8 following, without interest: *provided,* in all cases where taxes are paid by installments as

9 aforesaid, each of such payments, exclusive of road taxes, shall be apportioned among the

10 several funds for which taxes have been assessed in their proper proportions. And in all

11 cases where the half of any taxes, other than real estate, has not been paid on or before the

12 first of March, as above directed, the whole amount of taxes, other than real estate, charged
13 against such entry, shall be considered due and delinquent. And, if any one neglect to pay
14 his taxes at or before maturity as herein provided, the treasurer is directed to make the same
15 by distress and sale of his personal property not exempt from taxation, and the tax list alone
16 shall be sufficient warrant for such distress.

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5 and on the first day of September following, according to section 857, as amended in this
6 act, shall become delinquent, and draw interest as hereinafter provided.

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3 insert the word "April"; and that said section 866 be further amended by striking out the
4 words "for the first three months, two per cent for the second three months, and three per
5 cent a month thereafter," where they occur in the sixth and seventh lines of said section,
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