

# A BILL

FOR AN ACT TO AMEND SECTION 821 OF TITLE VI, CHAPTER 1, OF THE CODE, AND TO REPEAL SECTION 824 OF SAID CHAPTER 1, AND TO FURTHER AMEND SAID CHAPTER 1 OF SAID TITLE VI; AND PROVIDE FOR THE ADMINISTRATION OF OATHS AND AFFIRMATIONS BY ASSESSORS, AND TO PROVIDE FOR THE ASSESSMENT OF PROPERTY IN CERTAIN CASES.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 821 of the Code be and is hereby amended by adding to said section, as subdivision four, the following:

4. There shall also be prepared by the board of supervisors and delivered to the assessor at the same time the other books are delivered, books in duplicate of convenient size, properly bound and indexed, which shall contain on one side of each leaf a printed blank, as follows:

STATE OF IOWA, ..... COUNTY, ss.

I, ..... , being duly sworn (or affirmed), do say that I have given in a full, true and correct inventory of all the taxable property which I am by law required to list. That the indebtedness claimed by me is legal and subsisting, and was not created temporarily for the purpose of avoiding taxation; and I do especially say that I have given in a full list of all the moneys and credits which I am by law required to list.

.....  
Subscribed and sworn to by ..... before me and in my presence,  
this.....day of....., 18  
.....Assessor.

SEC. 2. The assessor shall administer an oath, or affirmation, to each person to be assessed before the list is made, to the effect that he will give in a full, correct and true inventory of all the taxable property which he is by law required to list. And after the list is made out the assessor shall fill out the affidavit provided for in section one hereof, which

5 shall be subscribed in duplicate by the person assessed, and by him sworn to before the as-  
6 sessor: the assessor shall then fill out the jurat and subscribe his own name thereto. One of  
7 such books shall be delivered to the township clerk, and the other to the county auditor, at  
8 the same time the assessment books are delivered, as provided in section 825 of the Code, and  
9 shall be kept by said township clerk and by said auditor, and by them kept as a part of the  
10 records of their offices.

SEC. 3. The assessor shall make a note in the column of remarks in the assessment  
2 books, of the name of any person refusing to take the oath or affirmation, or of the refusal  
3 to sign the affidavit, with the reasons therefor: and the assessor shall also, at the time he re-  
4 turns the assessment book to the county auditor, take and subscribe the following oath or  
5 affirmation in writing, which shall be filed in the auditor's office, and shall, by the auditor, be  
6 kept as part of the records of said office:

7 STATE OF IOWA, ..... COUNTY, ss.

8 I, ....., being duly  
9 sworn (or affirmed), do say that I have administered the oath or affirmation to every  
10 person assessed by me; that I have also filled out the affidavit provided, and required the per-  
11 son assessed to sign the same, and swear to its contents after the list was made out, except in  
12 those cases where the person assessed has refused to be sworn or affirmed, in which case I  
13 have made the entry in the column of remarks of the name of the person so refusing, and  
14 of the reason assigned therefor.

15 .....  
16 Subscribed and sworn to by.....before me and in my pres-  
17 ence, this.....day of. ...., 18  
18 ..... Co. Auditor.

SEC. 4. No bill shall be allowed by the board of supervisors for the compensation of the  
2 assessor until the oath provided in section 3 hereof has been made and filed in the auditor's  
3 office.

SEC. 5. Any person refusing to take the oath or affirmation before making the list, or  
2 who shall refuse to sign and swear (or affirm) to the affidavit provided in this chapter, shall  
3 be deemed guilty of a misdemeanor, and shall be punished accordingly.

SEC. 6. Any person making a false statement in the affidavit required to be made out and  
2 signed by the person assessed shall be deemed guilty of perjury, and shall be punished accord-  
3 ingly.

SEC. 7. Section 824 of the Code, and all acts and parts of acts inconsistent herewith, are  
2 hereby repealed.

SEC. 8. This act being deemed of immediate importance, shall take effect from and after  
2 its publication in the *Iowa State Register* and the *State Leader*, newspapers published at Des  
3 Moines Iowa.