

SENATOR LARRABEE, from the Committee on Ways and Means, submitted the following report:
MR. PRESIDENT :

Your Committee on Ways and Means, to whom was referred senate file No. 97, a bill for an act to repeal section 821 of the Code, in relation to the classification of property for assessment, beg leave to report that they have had the same under consideration, and have instructed me to report the same back to the senate with the recommendation that it do pass.

LARRABEE, *Chairman.*

Ordered passed on file.

SENATE FILE NO. 97.]

[BY BOLING.

A BILL

FOR AN ACT TO REPEAL SECTION 821 OF THE CODE, IN RELATION TO THE CLASSIFICATION OF PROPERTY FOR ASSESSMENT.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That section 821 of
2 the Code is hereby repealed and the following enacted as a substitute therefor, to-wit:

3 Sec. 821. The executive council shall meet on the second Monday in December of each year
4 for the purpose of classifying the several descriptions of property to be assessed for the purpose of
5 equalizing such assessment, and it is hereby made the duty of the auditor of state, on or before
6 the second Monday of January in each year, to forward a sufficient number of copies of such classi-
7 fication of property to each county auditor as may be necessary for the use of the several assessors
8 of each county, and that on or before the fifteenth day of January in each year the county auditor
9 shall deliver to each assessor a certificate of such classification, together with a suitable plat of his
10 township on which to check each parcel of land assessed, and suitable books in duplicate properly
11 ruled and headed, in which to enter the following items:

12 *First*—The name of the individual, corporation, company, society, partnership, or firm, to
13 whom any property shall be taxable.

4 *Second*—His or their lands, by township, range, section or part of section, and when such part
5 is not a congressional division or subdivision, some other description sufficient to identify it; and
6 town lots, naming the town in which they are situated, and their proper description by number
7 and block, or otherwise, according to the system of numbering in town.

8 *Third*—Personal property, as follows: Number of cattle, number of horses, number of mules,

19 number of sheep, number of swine over six months old, number of carriages and vehicles of every
20 description, with a separate column for the value of each; value of merchandise, amount of capital
21 employed in manufacture, amount of money and credits, amount of taxable furniture, amount of
22 stock or shares in any corporation or company, not required by law to be otherwise listed and
23 taxed, amount of taxable farming utensils or mechanic's tools, amount of all other personal prop-
24 erty not enumerated, and the number of polls; and a column for remarks. But no entry shall be
25 made on said books of any animal under the age of one year, except as above provided.