

No. 18.

TOLL TAX

AN ORDINANCE PROVIDING FOR TOLL TAX.

Be it ordained by the Council of the Town of Buffalo, Iowa:

SECTION 1. All able bodied male residents between the ages of twenty-one and forty-five, shall, between the first day of February and the first day of October of each year, pay in money to the clerk a sum to be fixed by the council on or before February first of each year, not exceeding five (\$5.00) dollars. The council shall, at the first regular meeting in January of each year, fix by resolution the amount to be paid. The resolution may be in substantially the following form:

"Be it resolved by the Council of the Town of Buffalo, Iowa:

All able bodied male residents between the ages of twenty-one and forty-five, shall, between the first day of February and the first day of October, of the year 19..., pay the sum of _____ dollars to the clerk unless exempt by law as a poll tax for the year 19....

SECTION 2. The clerk shall make demand upon said resident for the payment of said poll tax, and said demand shall be made by sending notice through the mails. Any person claiming to be exempt under the provisions of this section shall furnish the mayor with an affidavit showing the extent and nature of disabilities entitling him to such exemption, and if said affidavit is approved by the council then said affiant will be relieved from payment of said tax.

SECTION 3. In case of failure to pay said sum of money as provided by this ordinance, the municipality may recover same by action brought in the name of the municipality in any court having jurisdiction over the subject matter of the action. No property or wages belonging to said person shall be exempt to the defendant on an execution issued upon said judgment. All of said tax remaining unpaid on the fifteenth day of November in each year shall be certified by the clerk to the county auditor at any time before the following first day of December and shall be entered by him upon the tax list of the county and treated and collected as ordinary county taxes, and shall be a lien upon all real property of the delinquent.

SECTION 4. The entry of such tax and penalty upon the tax list shall not prevent an action being brought thereon, but such action must be commenced within one year from the first day of October following the giving notice.

SECTION 5. Any person while an active member of the fire department or who has served in any fire department company for ten years and holds a certificate to that effect from the chief of such company, shall be exempt from the provisions of this ordinance on condition that he shall file with the clerk, on or before the first day of April of each year a certificate signed by the chief of the company on which he is a member or by a certified list of active members furnished by the secretary that he is an active member of the same, or shall file the certificate of his ten years' service with the clerk. Every officer and soldier of the National Guard of the United States and of the State of Iowa shall be exempt from labor on the streets.

SECTION 6. All ordinances or parts of ordinances in conflict with this ordinance are hereby repealed.

SECTION 7. This ordinance shall be in force and effect from and after its passage and publication as provided by law.

Passed and Approved March 22nd 1933

John A. Pignity Mayor