

exceeding nine hundred square miles, such levy may be six mills or less; provided however that in any county in which the levy is herein limited to four mills, the board of supervisors may submit the question of increasing the same to six mills or less to a vote of the electors at any general election, and if at such election a majority of the electors declare in favor of such increase, the board of supervisors may levy the same for the year following such election at the next meeting at which the general levy is made.

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

Approved March 31, 1888.

I hereby certify that the foregoing act was published in the Iowa State Register April 3, and the Des Moines Leader, April 4, 1888.

FRANK D. JACKSON, *Secretary of State.*

CHAPTER 44.

RE ASSESSMENT AND RE-LEVY OF SPECIAL TAXES AND ASSESSMENTS.

AN ACT to provide for the re-assessment and re-levy of special taxes H. F. 304. and assessments.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That in cities of the first class and cities organized under special charter, whenever, by reason of an alleged non-conformity to any law or ordinance, or by reason of any omission or irregularity, any special tax or assessment is either invalid or its validity is questioned, the city council may make all necessary orders and ordinances and may take all necessary steps to correct the same and to re-assess and to re-levy the same, including the ordering of work, with the same force and effect as if made at the time provided by law or ordinance relating thereto; and may re-assess and re-levy the same with the same force and effect as an original levy. Whenever any apportionment or assessment is made and any property is assessed too little or too much, the same may be corrected and re-assessed for such additional error as may be proper, or the assessment may be reduced even to the extent of refunding the tax collected. Cities may re-assess and re-levy special tax.

SEC. 2. Any special tax upon re-assessment or re-levy shall, so far as is practicable, be levied and collected as the same would have been if the first levy had been enforced.

SEC. 3. Any provision of any law or ordinance specifying a time when or the order in which acts shall be done in a proceeding which may result in a special tax, shall be taken to be subject to the qualifications of this act.

SEC. 4. Any and every ordinance or part thereof of any such city heretofore passed in substantial conformity with this act is hereby legalized.

Publication.

SEC. 5. This act being deemed of immediate importance shall take effect after its publication in the Iowa State Register and Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved April 16, 1888.

I hereby certify that the foregoing act was published in the *Iowa State Register*, April 19, and *Des Moines Leader*, April 20, 1888.

FRANK D. JACKSON, *Secretary of State*.

CHAPTER 45.

PAYMENT OF TAXES TO THE TOWNSHIP CLERK.

H. F. 215.

AN ACT to Amend Section Nine Hundred and Seventy Six (976) of the Code relating to the payment of taxes to the Township Clerk.

Be it enacted by the General Assembly of the State of Iowa:

Sec. 976 Code amended.

SECTION 1. That section nine hundred and seventy six (976) of the Code, be amended by striking out the words "September" and "March" where the same occur in the second line thereof, and inserting in place thereof the words "April" and "October" and by striking out the words "April" and "October" where the same occur in the sixth line thereof, and inserting in place thereof the words "May" and "November."

Publication.

SEC. 2. That this act being deemed of immediate importance shall be in force and effect from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 3, 1888.

I hereby certify that the foregoing act was published in the *Iowa State Register* April 5, and *Des Moines Leader* April 6, 1888.

FRANK D. JACKSON, *Secretary of State*.