

## CHAPTER 46.

TAXATION OF PERSONAL PROPERTY USED FOR AGRICULTURAL OR  
HORTICULTURAL PURPOSES.

AN ACT to Amend Section 1, Chapter 158, Acts 19th General Assembly. H. F. 540.

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

SECTION 1. That section 1 of chapter 158, acts of the 19th General Assembly be amended by adding thereto the following: And all personal property necessary for the use and cultivation of agricultural or horticultural lands shall be liable for such road taxes, but shall not be liable for any other city tax.

Personal property liable for road tax.

Approved April 3, 1888.

## CHAPTER 47.

## TAX TO PAY INTEREST ON OUTSTANDING BONDS.

AN ACT to authorize Boards of Supervisors to levy a tax to pay interest upon certain out-standing Bonds. H. F. 561.

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

SECTION 1. That in all counties wherein county bonds have been issued in pursuance of a vote of the people to obtain money for the erection of any public building, and wherein the annual tax named in the proposition so submitted to the people for the purpose of paying the annual interest accruing upon such bonds, is insufficient to pay the same as it matures, the boards of supervisors are hereby authorized to levy for said purpose and no other a tax of one and one half mills on the dollar for the year 1888 and a tax of one mill on the dollar for the years 1889, 1890 and 1891, and thereafter a tax of one half mill on the dollar until said bonds are paid; provided that this act shall not prevent the levy of a greater tax than above mentioned, if any such proposition, so submitted to the people authorize such greater levy.

Board of supervisors authorized to levy tax of 1/2 mill.

Approved March 23rd, 1888.