

construction of a highway bridge or a combination bridge suitable for use both as a highway and for railway purposes, commencing or terminating in such city, across any navigable boundary river of the state of Iowa, was submitted to the voters thereof, where the returns of said elections were canvassed by the mayor and city clerk of said city and found and certified to show a majority of the votes cast to be in favor of said taxes, and in pursuance of such elections taxes were levied or attempted to have been levied by the board of supervisors of the county in which said city is located, and where any such city or corporation has in good faith relying upon said taxes proceeded to construct and has actually constructed such bridge across such navigable boundary river in compliance with the conditions imposed by the notice of said election for the earning of said taxes, such elections and all the acts and doings of the said city council and its officers and of said canvassers and of the said board of supervisors relative to said election and taxes, including the levy of said taxes, and all acts leading up to the same or done thereunder, be and the same hereby are in all respects legalized, ratified, and confirmed and made valid and binding to the same extent as if in all respects originally held and done according to law. Legalized.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication, without expense to the state of Iowa, in the Iowa State Register and Des Moines Leader, newspapers published in Des Moines, Iowa. Publication.

Approved March 5, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, March 7, 1896.

W. M. MCFARLAND,
Secretary of State.

CHAPTER 209.

AN ACT to legalize the assessment, levy, and collection of taxes for s. f. 186. park purposes in certain cities of the first class.

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

SECTION 1. That when in any city of the first class, incorporated under the general incorporation laws of the state, whose population according to the census of 1875 was not less than nineteen thousand, the city council of such city has heretofore levied a tax known as or called a tax "for park purposes" upon the taxable property of such city, the levy and the assessment and collection of such tax shall be and are hereby declared to be legal and valid in all respects the same as though such tax had been fully authorized by law. Tax for park purposes legal.

SEC. 2. That where any such taxes now remain uncollected, the treasurer of the county in which such city is situated is hereby authorized to collect the same as other taxes are collected;

Provided however that nothing in this act shall in any manner affect any pending litigation.

Publication. SEC. 3. This act, being deemed of immediate importance, shall take effect and be in force from and after its passage and publication in the Iowa State Register and Iowa State Leader, newspapers published in Des Moines, Iowa, as provided by law, without expense to the state.

Approved March 9, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register, March 18, and Des Moines Leader, March 13, 1896.

W. M. MCFARLAND,
Secretary of State.

CHAPTER 210.

S. F. 447. AN ACT to extend the time of the incorporation of Oak Hill Cemetery Association, of Florence Township, Benton County, Iowa, and to legalize all its acts and proceedings in the election of its officers, the selling and conveying of lots.

Incorporated. *Whereas*, The Oak Hill Cemetery Association, of Florence township, Benton County, Iowa, was duly incorporated under the general laws of the state by articles of association adopted November 3, 1873, for a term of twenty years; and,

Time expired. *Whereas*, The time for which said cemetery association was incorporated expired November 3, 1893; and,

Annual meeting failure. *Whereas*, The articles of the association require that meetings of the corporation should be held annually on the 3d day of November of each year, and there having been failures in holding such annual meetings and the election of officers during several years; and,

Doubts. *Whereas*, Lots in the cemetery owned by said corporation have been sold to various parties and paid for, and owing to the irregularities in conducting the affairs of said corporation, and the expiration of the time for which said association was incorporated, clouds have been cast upon the title of the lots so sold and conveyed; therefore,

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

Legalized. SECTION 1. That the existence of said Oak Hill Cemetery Association since November 3, 1893, is hereby legalized and to be considered as if its charter had not expired, and all the acts and proceedings in conducting its affairs, and in selling and conveying all lots heretofore sold and conveyed by said corporation, are hereby made legal and valid, and the title to all lots heretofore sold and conveyed is hereby vested in the grantee thereof.

Provided, that nothing herein shall affect any litigation now pending.

Approved May 2, 1896.