## LEGALIZING ACTS.

## CHAPTER 218.

ACTS OF THE BOARD OF SUPERVISORS OF JEFFERSON COUNTY.

H. P. st.

AN ACT to legalize the acts of the board of supervisors of Jefferson county, Iowa, relating to the levying of a tax for the support of the poor, and legalizing the tax so levied.

Whereas, The code of Iowa authorizes the levying of a tax for county purposes of not to exceed six mills and a further tax of one mill for the sup-

port of the poor when the same is necessary; and,

WHEREAS. The board of supervisors of Jefferson county, Iowa, did, in the year 1895, levy a tax of five mills for county purposes and one and one-half mills for the support of the poor, and in the year 1896, did levy a tax of four and five-tenths mills for county purposes and one and five-tenths mills for the support of the poor, and in the years 1897, 1898, 1899, and 1900, did levy a tax of four mills for county purposes and two mills for the support of the poor; and in the year 1901, did levy a tax of four mills for county purposes and two and six-tenths mills for the support of the poor; and,

WHEREAS, The tax for the years 1895, 1896, 1897, 1898, 1899, and 1900 has been collected and apportioned and the tax for the year 1901 has already been

partly collected and apportioned; and,

WHEREAS, The total levy by said board for all taxes not being in excess of the legal limit the error being in apportioning the levy between the county and the poor funds; therefore

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

SECTION I. Acts legalized—pending litigation. That the acts of the board of supervisors of the county of Jefferson, state of Iowa, in levying a tax of one and one-half mills for the year 1895 for the support of the poor, and a tax of one and five-tenths mills for the year 1896 for the support of the poor, and a tax of two mills for the years 1897, 1898, 1899, and 1900, respectively, for the support of the poor; and a tax of two and six-tenths mills for the year 1901 for the support of the poor and the tax [taxes] so levied are hereby legalized and made of as binding force as though they had been in strict conformity with law; providing, however, that nothing in this act shall affect pending litigation.

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

Iowa, without expense to the state.

Approved February 17, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, February 18, 1902.

W. B. MARTIN, Secretary of State.