

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

Approved April 5, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader, April 9, 1906, and the Des Moines Daily Capital, April 11, 1906.

W. B. MARTIN,
Secretary of State.

CHAPTER 33.

ASSESSMENT AND TAXATION OF PROPERTY IN SPECIAL CHARTER CITIES.

H. F. 306.

AN ACT relating to the assessment and taxation of property in special charter cities, [additional to chapter fourteen (14) of title five (V) of the code,] and providing that section thirteen hundred and five (1305) of the code shall not apply to such cities.

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

SECTION 1. Valuation—how provided. That the assessed or taxable value of all property, and the value at which it shall be listed, and upon which the levy shall be made, in special charter cities shall be provided by the city council of such city.

SEC. 2. Levy upon property valued and returned by executive council. That, where all property, except such as is listed and valued by the executive council is assessed upon its full or a certain percentage of its full valuation, the levy upon all such property valued and returned by the executive council shall be on a like percentage of the valuation so returned.

SEC. 3. Not applicable to special charter cities. That section thirteen hundred and five (1305) of the code and amendments thereto, be and the same is hereby amended by adding thereto the following, to-wit: "This section shall not apply to special charter cities."

SEC. 4. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register-Leader and Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 23, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Daily Capital, March 26, 1906.

W. B. MARTIN,
Secretary of State.

CHAPTER 34.

UNIFORM SYSTEM OF MUNICIPAL ACCOUNTS.

S. F. 152.

AN ACT to provide for the publication of municipal accounts and to establish a uniform system of accounts, reports and audit in cities and towns. [Additional to title five (V) of the code relating to city and town government.]

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

SECTION 1. Annual financial report. It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days