

## CHAPTER 47.

## LEVY OF TAXES IN SPECIAL CHARTER CITIES.

S. F. 231.

AN ACT to repeal section one thousand three (1003) of the code and enact a substitute therefor, relative to the levy of taxes in special charter cities.

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

SECTION 1. **Repeal—taxes—levy of.** That section one thousand three (1003) of the code be, and the same is hereby repealed and the following is enacted as a substitute therefor:

“The council shall levy a tax for the year then ensuing for the purpose of defraying its general or incidental expenses, which shall not exceed eight mills on the dollar of the assessed valuation of all taxable property in the city, but the aggregate of such levy, together with all levies for special purposes as hereinafter authorized, shall not exceed in any city in any one year, sixteen mills, excluding city and district sewer tax, road district tax, and any tax levied to pay the principal or interest on any bonds issued by such city, or tax levied to pay judgments, or taxes authorized for library, park or bridge purposes.”

Approved April 5, A. D. 1911.

## CHAPTER 48.

## FIRE FUND IN SPECIAL CHARTER CITIES.

H. F. 402.

AN ACT to amend section one thousand five (1005) of the supplement to the code, 1907, with additional provisions in regard to the fire fund.

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

SECTION 1. **Money arising from sale of buildings, grounds or apparatus.** That sub-division four (4) of section one thousand five (1005) of the supplement to the code, 1907, be, and the same is hereby amended by adding thereto the following:

“provided, that where a paid fire department is maintained, all money derived from the sale of any buildings, grounds or apparatus of such fire department which was originally paid for out of the fire fund, shall belong to said fire fund.”

Approved April 6, A. D. 1911.