

CHAPTER 88.

ANNUAL TAX LEVY FOR PARK PURPOSES.

H. F. 481.

AN ACT to repeal section eight hundred fifty-c (850-c) of the supplement to the code, 1907, as amended by chapter fifty-seven (57) of the acts of the thirty-third general assembly and chapter forty-four (44) acts of the thirty-fourth general assembly relating to the tax levy for park purposes, and to enact a substitute therefor.

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

SECTION 1. Repeal—amount of tax levy—additional levy in certain cities—bonds. That section eight hundred fifty-c (850-c) of the supplement to the code, 1907, as amended by chapter fifty-seven (57) of the acts of the thirty-third general assembly and chapter forty-four (44) acts of the thirty-fourth general assembly, be and the same is hereby repealed and the following enacted in lieu thereof:

“The board shall on or before the first day of August of each year, determine and fix the amount or rate not exceeding two and one-half (2½) mills on the dollar in all cities and towns on the valuation of such city or town to be levied, collected and appropriated for the ensuing year, for park purposes, and shall cause the same to be certified to the city or town council, which shall levy such tax or so much thereof as it may deem necessary to promote park interests, and certify the per cent. thereof to the county auditor, and the other taxes for said year. In cities having a population of over twenty-five thousand (25,000) said board is further authorized in its discretion to certify to the county auditor and to cause to be collected an additional tax for park purposes of one (1) mill on the dollar on all taxable property of the city to be used for the sole and only purpose of purchasing and paying for real estate. The board may anticipate the collection of said additional tax authorized to be levied for the purchase of real estate for park purposes and for that purpose may issue park certificates or bonds with interest coupons and the provisions of chapter twelve (12), title V of the code shall be operative as to such certificates, bonds and coupons in so far as they may be applicable. The proceeds of such tax shall be kept as a separate fund and shall be used for the purpose of paying certificates or bonds and coupons issued thereupon and for no other purpose whatsoever.”

Approved April 18 A. D. 1913.

CHAPTER 89.

TAX LEVY FOR PARK IMPROVEMENTS.

H. F. 42.

AN ACT to amend the law as it appears in section 850-c of the supplement to the code, 1907, as amended by chapters 56 and 57 of the acts of the 33rd general assembly and chapter 44 of the acts of the 34th general assembly relating to the tax levy for park purposes.

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

SECTION 1. Additional levy in certain cities for certain years. The law as it appears in section 850-c of the supplement to the code, 1907, as amended by chapters 56 and 57 of the acts of the 33rd general assembly and chapter 44 of the acts of the 34th general assembly, is hereby amended by adding to said section the following: