

## 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general assembly and chapter forty-four (44) acts of the thirty-fourth general assembly, be and the same is hereby repealed and the following enacted in lieu thereof: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:

In all cities where said board shall have prior to January 1, 1914, made purchase of property for park purposes by means of the additional tax of one mill authorized by the provisions of chapter 57 of the acts of the 33rd general assembly and chapter 44 of the acts of the 34th general assembly, the said board is authorized in its discretion to certify to the county auditor for the years 1914, 1915, 1916, 1917 and 1918 and cause to be collected an additional tax of one mill each year to be used for the sole and only purpose of grading, beautifying and otherwise improving any lands acquired for park purposes by means of the tax so authorized or for acquiring and improving any drive-way or boulevard connecting one park with another.

Approved February 18th, 1913.

## CHAPTER 90.

### RIVER FRONT IMPROVEMENT COMMISSIONS.

H. F. 606.

AN ACT to amend the law as it appears in sections eight hundred seventy-nine-d (879-d), and eight hundred seventy-nine-g (879-g), supplement to the code, 1907, and to repeal section eight hundred seventy-nine-o (879-o), supplement to the code, 1907, relative to the powers and duties of river front improvement commissions.

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

**SECTION 1. Title to river beds—lost boundaries established.** That the law as it appears in section eight hundred seventy-nine-d (879-d), supplement to the code, 1907, be and the same is hereby amended by adding thereto at the end thereof the following:—

“Where the original boundary lines separating the land under the control of said commission from the land of the state or of any adjoining land owner, or the monuments marking the same are now or shall hereafter become lost, destroyed or in dispute, said commissioners may proceed to have said boundary lines established in the manner provided in chapter five (5) title twenty-one (XXI) of the code, and any proceeding heretofore instituted or action heretofore brought as provided in said chapter five (5) title twenty-one (XXI) of the code, is hereby legalized and validated as to the form of procedure used therein.”

**SEC. 2. Additional powers—tax levy—river front improvement fund.** That the law as it appears in section eight hundred seventy-nine-g (879-g) supplement to the code, 1907, be and the same is hereby amended by adding thereto at the end thereof the following:—

“The commission shall subject to the approval of the city council in each year determine and fix the amount or rate, not exceeding two (2) mills on the dollar, on the taxable value of the taxable property of such city, to be levied, collected and appropriated for the ensuing year for the purpose of paying for real estate, riparian and other rights, for improvements, and for accomplishing the purposes of the creation of said commission and to provide for the payment of interest upon bonds and to retire such bonds, if any, and to meet the necessary expenses incident to the business of said commission.

Said commission shall, on or before the first Monday in September of each year, certify to the county auditor the amount or rate of taxes so fixed, to