

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

be known as 'riverfront improvement fund,' and when collected the same to be paid over to the treasurer of the commission, and by him paid out on its orders, and the board of supervisors of the county in which said city is situated shall levy said tax as fixed by said commission."

**SEC. 3. Repeal—cities affected.** That the law as it appears in section eight hundred seventy-nine-o (879-o), supplement to the code, 1907, be and the same is hereby repealed and the following enacted in lieu thereof:

The provisions of chapter nine-a (9-a), title five (5) of the supplement of the code, 1907, shall apply only to cities acting under special charter and cities of the first class acting under the general incorporation laws and cities acting under the commission form of government having a population of less than twenty-five thousand (25,000), provided, however, that the increase in population of any city subsequent to the establishment or appointment of a riverfront improvement commission therein shall in no manner invalidate or affect the title, standing or authority of such commission.

Approved April 19 A. D. 1913.

#### CHAPTER 91.

##### SPECIAL TAX BY CERTAIN CITIES FOR GAS OR ELECTRIC LIGHT OR POWER.

H. F. 134.

AN ACT to amend the law as it appears in paragraph eight (8) of section eight hundred and ninety-four (894) of the supplement to the code, 1907, relating to the levy of special taxes by cities.

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

**SECTION 1. Cities affected.** That the law as it appears in paragraph eight (8), of section eight hundred and ninety-four (894) of the supplement to the code, 1907, be amended by adding thereto the following; providing that the cities of 5000 or less, there may be in any one year a tax not exceeding seven mills on the dollar.

Approved April 1 A. D. 1913.

#### CHAPTER 92.

##### TRANSFER OF CERTAIN UNCLAIMED FUNDS IN THE TREASURY OF THE COUNTY.

Sub. for S. F. 219.

AN ACT to provide for the transfer to the city or town treasurer of unclaimed funds in the treasury of the county where such unclaimed funds are the proceeds of an invalid tax levied to pay for the construction of an electric light plant for such city or town, and making the same a part of the general fund of such city or town. [Additional to chapter eleven (11) of title five (V) of the code relating to funds of cities and towns.]

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

**SECTION 1. Taxes held invalid—transferred to general fund.** In any county of this state where a special tax has been levied to pay for the construction of an electric light plant for any city or town, and such tax is held invalid, and the same or any part thereof has remained uncalled for in the treasury of the county for a period of five (5) or more years preceding the passage of this act, the board of supervisors of such county shall cause such unclaimed fund to be transferred and paid to the treasurer of the city or