

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as it appears in section eight hundred seventy-nine-o (879-o), supplement to the code, 1907, be and the same is hereby repealed and the following enacted in lieu thereof: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