

CHAPTER 96.

LEVY AND COLLECTION OF SPECIAL TAX FOR DEPARTMENT OF PUBLIC SAFETY.

S. F. 482.

AN ACT to confer additional powers upon certain cities organized under chapter forty-eight (48) of the acts of the thirty-second general assembly of Iowa as the same appears in chapter fourteen-c (14-c) of title five of the supplement to the code 1907, providing for the levy and collection of a special tax for the purchase and maintenance of apparatus and equipment for use in police service in the department of public safety.

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

SECTION 1. Government of certain cities. That chapter forty-eight (48) of the acts of the thirty-second general assembly of Iowa as the same appears in chapter fourteen-c (14-c) of title five of the supplement to the code 1907, be and it is hereby amended by adding thereto the following additional provisions for the government of cities now and hereafter organized under said act.

SEC. 2. Special tax—apparatus—equipment. The council of any city specified in section one (1) of this act, shall have the power to levy a special tax upon all taxable property in said city, not to exceed one (1) mill on the dollar each year for the purpose of purchasing and maintaining apparatus and equipment for use in police service in the department of public safety, but nothing in this act shall be held to extend the powers of such cities to make annual levies for general and special taxes in excess of forty-eight (48) mills on the dollar of the taxable value of the property therein.

SEC. 3. Total cost—annual installments—filed with county auditor. When the whole or any part of the cost of purchasing and maintaining apparatus and equipment for use in police service in the department of public safety of any city organized under chapter forty-eight (48) of the acts of the thirty-second general assembly of Iowa as the same appears in chapter fourteen-c (14-c) of title five of the supplement to the code, 1907, shall be ordered paid from the city fund designated to purchase and maintain apparatus and equipment for use in police service in the department of public safety, to be levied upon all the taxable property within such city, it shall have the power after the purchase of said apparatus and equipment, by ordinance or resolution, to levy at any one time the whole or any part of the cost of such apparatus and equipment upon all the taxable property within such city and determine the whole percentage of taxes necessary to pay the same, and the percentage to be paid each year not exceeding one half of the maximum annual limit of the tax such city may levy for funds to purchase and maintain apparatus and equipment for police service in the department of public safety, and the number of years not exceeding ten (10), given for the maturity of each installment thereof, but no part of such costs shall be levied against property owned by the city, county, state or the United States. Certificates of such levy shall be filed with the auditor of the county or counties in which said city is located, setting forth the amount or percentage and maturity of said tax, or each installment thereof, upon the assessed valuation of all taxable property in said city, certified as correct by the city clerk or auditor, and thereupon said tax shall be placed upon the tax lists of the proper county or counties.

SEC. 4. Bonds. Any such city may anticipate the collection of taxes authorized to be levied for the purchase and maintenance of apparatus and equipment for police service in the department of public safety, and for that purpose may issue police equipment fund certificates or bonds with interest coupons, and the provisions of chapter twelve (12) title five (5) of the code shall be operative as to such certificates, bonds and coupons, in so far as they may be applicable.

SEC. 5. Certificates—how paid. Said certificates, bonds and interest thereon shall be secured by said assessments and levies and shall be payable only out of the funds derived from such levies and pledged to the payment of the same, and no certificates, or bonds shall be issued in excess of taxes authorized and levied to secure the payment of the same. It shall be the duty of such city to collect such funds with interest thereon and to hold the same separate and apart in trust for the payment of said certificates, bonds and interest and to apply the proceeds of such funds pledged for such purpose to the payment of said certificates, bonds and interest.

SEC. 6. Cities affected. Provided, however, that this act shall apply only to cities having a population of eighty thousand (80,000) or more as shown by either the last United States or state census.

Approved April 19 A. D. 1913.

CHAPTER 97.

MUNICIPAL ACCOUNTING OF CITIES AND TOWNS.

H. F. 149.

AN ACT to amend the law as it appears in section ten hundred and fifty-six a-nine (1056-a 9) of the supplement to the code, 1907, relating to municipal accounting of cities and towns.

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

SECTION 1. Repealed. That section ten hundred and fifty-six a-nine (1056-a 9) of the supplement to the code, 1907, be and the same is hereby repealed and the following enacted in lieu thereof:

SEC. 1056-a 9. Certified to auditor of state—auditor to publish returns—failure to report—state examiner—compensation. On or before the first day of May of each year the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in a form prescribed as hereinafter provided, and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. If the auditor or clerk of any city or town shall fail to file his report with the auditor of state within the time hereby prescribed the auditor shall have authority to send an examiner or examiners to said city or town to make the report, and the expense of said examiner or examiners, including per diem for the time so employed, shall be charged against such