

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 Repealed.** That section ten hundred and fifty-six a-nine (1056-a 9) of the supplement to the code, 1907, be and the same is hereby repealed and the following enacted in lieu thereof: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

delinquent city or town. It shall be the duty of the auditor or clerk who served in such capacity during the time covered by the report, to prepare and file the same, and if the said auditor or clerk has retired from the office the city or town council shall allow him such compensation for preparing the report as its members may deem proper, the same not to exceed five (\$5.00) dollars per day for the time actually employed in such service. Three thousand five hundred (3,500) copies of said report by the auditor of state shall be annually printed on or before December first for general distribution in accordance with law.

Approved April 17 A. D. 1913.

## CHAPTER 98.

### CONSTRUCTION AND MAINTENANCE OF GARBAGE DISPOSAL PLANT.

S. F. 483.

**AN ACT** to confer certain powers on 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, equipment, construction and maintenance of a garbage disposal plant.

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

**SECTION 1. Cities affected.** 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 (5) 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. Tax levy.** The council of any city having a population of eighty thousand (80,000) or more specified in section one (1) of this act shall have the power to levy a tax upon all taxable property in said city not to exceed one (1) mill on the dollar each year for the purpose of acquiring a location for and equipment, maintenance and construction of a garbage disposal plant or system, 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—certificates filed with county auditor.** When the whole or any part of the cost of purchasing a location for and equipment, maintenance and construction of a garbage disposal plant or system by any such city, shall be ordered paid from the city fund designated for such purchase, equipment, maintenance and construction, to be levied upon all taxable property within such city, it shall have the power after purchase of the property, equipment, maintenance and construction of any such plant or system, by ordinance or resolution, to levy at any one time, the whole or any part of the total cost of such plant or system and the maintenance thereof 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 a location for, maintain, equip