

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

and construct a garbage disposal plant or system, and the number of years not exceeding ten (10) given for the maturity of each installment thereof, but no part of such cost 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 list 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 of its location and for the equipment, maintenance and construction of a garbage disposal plant or system, and for that purpose may issue garbage disposal plant certificates or bonds with interest coupons, and the provisions of chapter twelve (12) title five (5) of the act 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 that purpose to the payment of said certificates, bonds and interest.

Approved April 19 A. D. 1913.

CHAPTER 99.

PARK COMMISSIONERS.

H. F. 36.

AN ACT to amend section eight hundred fifty-a (850-a) of the supplement to the code, 1907, relating to the election of park commissioners, and providing for the appointment of park commissioners until the next regular municipal election.

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

SECTION 1. Election—appointment. That section eight hundred fifty-a (850-a) of the supplement to the code, 1907 be amended by inserting after the period at the end of said section: "In the event that such ordinance is approved by a majority of the votes cast at such election, the city council shall have the power to appoint three (3) park commissioners to hold such office until the next regular city election."

SEC. 2. In effect. This act being deemed of immediate importance shall take effect and be in force from and after the date of its publication in the Register & Leader and Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved February 18th, 1913.

I hereby certify that the foregoing act was published in the Register and Leader February 21, 1913, and in the Des Moines Capital February 20, 1913.

W. S. ALLEN,
Secretary of State.