3 in the Des Moines Register and the Des Moines Capital, newspapers 4 published at Des Moines, Iowa.

Approved March 14, A. D. 1919.
I hereby certify that the foregolng act was published in the Des Moines Capital and the Des Moines Register March 18, 1919.

W. S. ALLEN, Secretary of State.

## CHAPTER 57.

TAXATION.
H. F. 84.

AN ACT to amend chapter three hundred forty-three (343), laws of the therty-seventh general assembly, relating to levying of taxes.

Be it enacted by the General Assembly of the State of Iowa:
1 SECTION 1. Computation of rate. That section three (3) of chap-
2 ter three hundred forty-three (343), laws of the thirty-seventh gen-
3 eral assembly, be and the same is hereby amended by striking out
4 the words "provided, however," in the eleventh line of said section, and
5 inserting in lieu thereof the following:
6 "provided, however, that in fixing such rate the auditor, with the 7 approval of the board of supervisors, may provide for an excess in
8 the amount to be raised not exceeding five per cent on the amount of
9 the tax, for the purpose of meeting possible shrinkage due to exemp-
10 tions or other cause, and provided further"
Approved March 14, A. D. 1919.

## CHAPTER 58.

PARK COMMISSIONERS, ETC.

$$
\text { H. F. } 130 .
$$

AN ACT to amend section eight hundred fifty-p (850-p), supplemental supplement to the code, nineteen hundred fifteen, extending the time for making tax levy for park parposes for improvement of lakes by dredging or otherwise deepening the same, constructing dikes and levees and changing the form and size thereof, improving such lakes and park lands surrounding the same and for other purposes.

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

1 2

3
4

Section 1. Tax. That section eight hundred fifty-p (850-p), supplemental supplement to the code, nineteen hundred fifteen, be and the same is hereby amended by inserting after the comma following the words "nineteen hundred twenty" in the eleventh line of said sec-

