

CHAPTER 243.

ISSUANCE OF SEWER BONDS BY CITIES AND TOWNS.

H. F. 357.

AN ACT authorizing the issuance of sewer bonds by cities and towns, including cities operating under the commission form of government.

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

SECTION 1. Cities and towns — sewers — bonds — authorization — limit of indebtedness. That cities and towns, including cities operating under the commission form of government, are hereby authorized to contract indebtedness and to issue bonds for the purpose of building and constructing sewers. Said bonds shall be payable in not more than twenty annual installments and at interest not exceeding five per centum per annum, and shall be made payable at such place and be of such form as the city council shall by ordinance designate, but no city or town shall become indebted in excess of five per cent (5%) of the actual value of the taxable property of said city or town as shown by the last preceding assessment roll. The indebtedness so incurred for building or constructing sewers shall not be considered an indebtedness incurred for general or ordinary purposes.

SEC. 2. Cities and towns — construction of act as to power. This act shall be construed as granting additional power, without limiting the power already existing, in cities and towns, including cities operating under the commission form of government.

SEC. 3. Publication clause. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Des Moines Register and the Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved April 18, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Capital April 20, 1919 and in the Des Moines Register April 21, 1919.

W. S. ALLEN, *Secretary of State.*

CHAPTER 244.

EQUALIZATION OF TAXES BY TOWNSHIP TRUSTEES.

H. F. 384.

AN ACT to amend section one thousand three hundred seventy (1370), supplement to the code, 1913, relating to equalization of taxes by township trustees.

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

SECTION 1. Board of review — city council or township trustees may act — equalization of taxes legalized — pending litigation. That section one thousand three hundred seventy (1370), supplement to the code, 1913, be amended by adding thereto the following: