

CHAPTER 65

SHELBY COUNTY

H. F. 292

AN ACT to legalize the assessment and collection of certain taxes in Jackson township, Shelby county, Iowa, and to authorize the transfer of the proceeds thereof to the road funds of said township.

WHEREAS, There was levied in Polk township, Shelby county, Iowa for the year 1921 a tax of one-half of one mill ($\frac{1}{2}$ of 1 mill) for cemetery purposes, and

WHEREAS, by error occurring in the office of the county auditor of said county said levy was entered against the property in Jackson township in said county, and

WHEREAS, said tax was collected and is now in the hands of the county treasurer of said county, and

WHEREAS, there is no public cemetery in said Jackson township, and

WHEREAS, the fund created by said levy cannot be used by the trustees of said Jackson township, and

WHEREAS, no claims have been filed for the repayment of taxes erroneously assessed, and

WHEREAS, said fund will lie idle and be of no benefit to the taxpayers of said Jackson township, and

WHEREAS, a transfer of said fund to the road fund will be of future benefit to the tax payers of said Jackson township, and

WHEREAS, said fund amounted to \$304.87 on January first, 1924, now therefore,

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

1 SECTION 1. **Levy.** That the levy of a tax of one-half of one mill
2 ($\frac{1}{2}$ of 1 mill) for cemetery purposes for the year 1921, in Jackson
3 township, Shelby county, Iowa, be and it is hereby legalized.

1 SEC. 2. **Township trustees.** That the township trustees of Jack-
2 son township, Shelby county, Iowa, be and they are hereby authorized
3 and empowered to transfer the cemetery fund of said township in the
4 sum of \$304.87, together with all accrued interest thereon, to the road
5 fund of said township, said trustees being hereby authorized to cause
6 said transfer to be made by the treasurer of Shelby county, Iowa, by
7 resolution duly passed by said board of trustees.

1 SEC. 3. **Cost.** The cost of the publication herein provided for may
2 be paid from said funds.

1 SEC. 4. **Publication.** This act being deemed of immediate im-
2 portance shall take effect and be in force from and after its publica-
3 tion in the Des Moines Register, a newspaper published in Des Moines,
4 Iowa, and in the Harlan Tribune, a newspaper published in Harlan
5 Shelby county, Iowa, said publication to be made without cost to
6 the state.

Approved March 12, A. D. 1924.

I hereby certify that the foregoing act was published in the Harlan Tribune, March 19, 1924, and the Des Moines Register, March 14, 1924.

W. C. RAMSAY, *Secretary of State.*