

CHAPTER 128

CITIES AND TOWNS—OFFICIAL REPORTS

S. F. 146

AN ACT to amend, revise, and codify sections fifty-six hundred sixty-one (5661), fifty-six hundred seventy-eight (5678), fifty-seven hundred ninety-nine (5799), fifty-eight hundred sixty-six (5866); to amend sections fifty-eight hundred twenty-two (5822), fifty-eight hundred thirty-two (5832), sixty-one hundred fifty-nine (6159), and sixty-one hundred seventy-seven (6177), code 1924, relating to reports by municipal officers, boards, and commissions; to define a municipal fiscal year; and to provide for an annual report by the public comfort station commission, and by the board of trustees of waterworks in certain cities; and to amend section twelve (12) of house file number forty-two (42) of the acts of the 41st G. A., relating to reports by the boards of art trustees.

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

1 SECTION 1. Section fifty-six hundred sixty-one (5661), code 1924,
2 is amended, revised, and codified to read as follows:
3 "5661. **Statement of supplies.** In all cities, each officer or board
4 in charge of any department shall furnish and file in the city clerk's
5 office, thirty days before the beginning of each fiscal year, a sworn
6 detailed statement of the supplies necessary for his or its department
7 during the next fiscal year."

1 SEC. 2. That section fifty-six hundred seventy-eight (5678), code
2 1924, is amended, revised, and codified to read as follows:
3 "5676-a1. **Fiscal year.** The fiscal year for all cities and towns,
4 and for all departments, boards, and commissions thereof shall begin
5 on the first day of April each year and end on March thirty-first (31st)
6 following. This section shall apply to cities acting under special
7 charters.

8 5676-a2. **Accounting officers—reports.** All accounting officers of
9 all boards, commissions, departments, and offices within the mu-
10 nicipality receiving or disbursing public funds shall file with the
11 auditor or clerk within thirty (30) days from the expiration of the
12 municipal fiscal year, a detailed report in writing showing the re-
13 ceipts and disbursements of all funds in the department, board, or
14 commission in question for said fiscal year.

15 5678-a1. **Enforcement of duty.** The auditor or clerk may institute
16 legal proceedings to enforce the making of said reports.

17 5676-a3. **Penalty.** The failure to make the said report shall con-
18 stitute a misdemeanor."

1 SEC. 3. Section fifty-seven hundred ninety-nine (5799), code 1924,
2 is amended, revised, and codified to read as follows:

3 "5799. **Annual report.** It shall make an annual detailed report to
4 the council immediately after the close of each municipal fiscal year
5 of the amounts of money expended and the purposes for which used,
6 and such annual statement shall be published as part of the annual
7 municipal report."

1 SEC. 4. Section fifty-eight hundred twenty-two (5822), code 1924,
2 is amended by inserting in line twenty-one (21), and immediately

3 after the word "shall" the following: ", immediately after the close
4 of each municipal fiscal year,".

1 SEC. 5. Section fifty-eight hundred thirty-two (5832), code 1924,
2 is amended by striking from lines eleven (11) and twelve (12) the
3 following words: "on or before the fifteenth day of January of each
4 year", and by inserting in lieu of said stricken words the following:
5 "immediately after the close of each municipal fiscal year".

1 SEC. 6. That there is inserted immediately following section fifty-
2 eight hundred forty-three (5843), code 1924, the following:
3 "5843-a1. **Report.** Said commission shall, immediately after the
4 close of each municipal fiscal year, make a detailed report in writing
5 to the council of all money received and disbursed by it."

1 SEC. 7. Section fifty-eight hundred sixty-six (5866), code 1924, is
2 amended, revised, and codified to read as follows:
3 "5866. **Report.** The board of trustees shall, immediately after the
4 close of each municipal fiscal year, make to the council a report con-
5 taining a statement of the condition of the library, the number of
6 books added thereto, the number circulated, the number not returned
7 or lost, the amount of fines collected, and the amount of money ex-
8 pended in the maintenance thereof during such year, together with
9 such further information as it may deem important."

1 SEC. 8. Section sixty-one hundred fifty-nine (6159), code 1924, is
2 amended by striking from said section the word "April".

1 SEC. 9. That there is hereby inserted immediately following sec-
2 tion sixty-one hundred fifty-nine (6159), code 1924, the following:
3 "6159-a1. **Annual report.** Said trustees shall, immediately after
4 the close of each municipal fiscal year, file with the city clerk, a
5 detailed written report of all money received and disbursed by said
6 board for said fiscal year."

1 SEC. 10. Section sixty-one hundred seventy-seven (6177), code
2 1924, is amended by striking from line eighteen (18) the period after
3 the word "report" and by adding the following: "covering the last
4 preceding municipal fiscal year."

1 SEC. 11. Section twelve (12) of house file number forty-two (42)
2 of the acts of the forty-first (41st) general assembly as the same
3 now appears on file in the office of the secretary of state is amended
4 by striking from said section twelve (12) the following words:
5 "Each year the board of art trustees shall make to the council a
6 report for the year ending December 31st, containing" and by insert-
7 ing in lieu of said stricken words the following:
8 "Immediately after the close of each municipal fiscal year, said
9 board shall file with the council a written report which shall cover
10 the last preceding fiscal year and contain".

1 **SEC. 12. Publication clause.** This act is deemed of immediate im-
 2 portance and shall take effect from and after its publication in two
 3 (2) newspapers of this state as provided by law.

Approved April 3, A. D. 1925.

I hereby certify that the foregoing act was published in the Knoxville Journal April 16, 1925, and in the Belmont Herald-Press April 15, 1925.

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

CHAPTER 129

CITIES AND TOWNS

S. F. 218

AN ACT to amend section five thousand six hundred sixty-nine (5669), chapter two hundred eighty-seven (287) of the code, 1924, relating to city assessors.

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

1 **SECTION 1.** Section five thousand six hundred sixty-nine (5669) is
 2 hereby amended by striking lines one (1), two (2) and three (3) of
 3 the second paragraph and inserting in lieu thereof the following:
 4 “In cities of the first class having a population of more than twenty-
 5 five thousand (25,000) and less than forty-five thousand (45,000) the
 6 compensation of the assessor shall be eighteen hundred dollars
 7 (\$1800.00) per annum and in those of less population not more”.

Approved April 3, A. D. 1925.

CHAPTER 130

CITIES AND TOWNS

H. F. 140

AN ACT to amend section five thousand seven hundred twenty-one (5721) of the code, 1924, relating to revision of ordinances.

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

1 **SECTION 1.** That section five thousand seven hundred twenty-one
 2 (5721) of the code, 1924, be and the same is hereby amended by add-
 3 ing thereto the following:
 4 “When a town revises its ordinances, it shall file a typewritten copy
 5 of the revision in the office of the town clerk and publish a notice once
 6 each week for three (3) consecutive weeks in a newspaper published
 7 in the town, stating that its ordinances have been revised and that
 8 a copy of the revision is on file in the clerk’s office for public inspec-