

- 3 the Ottumwa Courier, newspaper published in Ottumwa, Iowa, and
 4 the Blakesburg Excelsior, newspaper published in Blakesburg, Iowa.

Approved February 5, A. D. 1927.

I hereby certify that the foregoing act was published in the Ottumwa Courier
 February 9, 1927, and the Blakesburg Excelsior February 10, 1927.

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

CHAPTER 168

CITIES AND TOWNS—TAXATION

H. F. 206

AN ACT to repeal section sixty-five hundred seventy-eight (6578) of the code, 1924,
 and to enact a substitute therefor, relating to the levy of a tax for parks and
 cemeteries by cities under commission form of government.

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

1 SECTION 1. Section sixty-five hundred seventy-eight (6578) of
 2 the code, 1924, is hereby repealed and the following enacted as a
 3 substitute therefor:

4 In addition to the taxes now or hereafter authorized by law, every
 5 such city shall have the power to levy annually upon all taxable
 6 property therein a tax of not more than two and five-tenths mills on
 7 the dollar for the purpose of caring for and improving the parks of
 8 said city, or any cemetery owned by such city, or both such parks and
 9 cemetery.

1 SEC. 2. In case of the improvement of roads and highways in such
 2 parks or cemetery, or in both, the collection of such tax or a part
 3 thereof may be anticipated for a period of not to exceed ten years,
 4 and the provisions of sections sixty-two hundred sixty-one (6261) to
 5 sixty-two hundred sixty-four (6264), inclusive, of the code shall apply
 6 so far as applicable.

Approved March 25, A. D. 1927.