

## SPECIAL ACTS

### CHAPTER 243

#### BIENNIAL STATE LEVY

AN ACT designating and fixing the amount of revenue for general state purposes for which levy is to be made by the state board of assessment and review.

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

1 SECTION 1. **Biennial state levy.** That the amount of revenue for  
2 general state purposes is hereby designated and fixed by the general  
3 assembly as the sum of seven million nine hundred sixty thousand  
4 dollars (\$7,960,000.00) to be provided by the levy for 1931 and the  
5 sum of seven million nine hundred sixty thousand dollars (\$7,960,-  
6 000.00) to be provided by the levy for 1932, said levies to be made  
7 as provided in sections seven thousand one hundred eighty-two (7182)  
8 and seven thousand one hundred eighty-three (7183) of the code,  
9 1927, as amended by chapter two hundred five (205) section thirty-  
10 three (33) acts of the forty-third (43rd) general assembly.

Senate File No. 432. Approved April 27, 1931.

### CHAPTER 244

#### REDUCTION IN TAX RATE

AN ACT to provide that in the years 1931 and 1932 the tax rates of the various taxing bodies, including cities under special charter, shall be reduced by five per cent (5%), and that the provisions of section seventy-one hundred sixty-five (7165) of the code, 1927, shall not be applicable during those years.

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

1 SECTION 1. In the years 1931 and 1932 the taxing bodies in all tax-  
2 ing districts in the state, including townships, school districts, cities,  
3 towns, counties and special charter cities shall, after computing said  
4 tax rates as provided in sections seventy-one hundred sixty-two  
5 (7162) to seventy-one hundred seventy (7170) of the code, 1927,  
6 reduce all of said rates so that the total funds raised by taxation  
7 shall be five per cent (5%) less than that raised by the 1930 levy.  
8 The provisions of section seventy-one hundred sixty-five (7165) of  
9 the code, 1927, shall be suspended and shall not be applied during  
10 said years, except in taxing districts where such excess levy was made  
11 for the year 1930, and then only to the same extent, Provided, how-  
12 ever, that the provisions of this act shall not affect or include manda-  
13 tory levies or payments, the amounts of which are fixed by statute,  
14 or taxes levied for the purpose of paying interest and/or principal  
15 on bonds or creating a sinking fund for the retiring of bonds issued