

## 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

16 prior to the passage of this act. In any school district in which the  
 17 tax levied in 1930 for the general school fund was at least five per  
 18 cent (5%) less than the amount which might have been legally levied,  
 19 the general school fund tax levied in 1931 and 1932 may equal, but  
 20 shall not exceed, the same percentage of the amount which might  
 21 legally be levied during each of said years.

1 SEC. 2. Any taxing district may on showing of emergency or good  
 2 cause made to the budget director and on securing his approval be  
 3 exempt from the provisions of this act, provided, however, such ex-  
 4 emption shall apply only to the year for which such exemption is  
 5 requested.

House File No. 368. Approved April 30, 1931.

## CHAPTER 245

### LEGALIZING ASSESSMENTS OF PROPERTY

AN ACT to legalize certain listing and assessment of personal and real property by the assessors of the state of Iowa, and the collection of taxes thereon.

WHEREAS, many of the assessors of the various counties of Iowa, have failed and neglected to sign and verify their returns on the assessment rolls and assessors' books as required by law at or before filing the same with the county auditors of the various counties of Iowa, and

WHEREAS, doubts have arisen as to the legality of said various assessments and whether the same are sufficient in law upon which to base an assessment of taxes; now, therefore,

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

1 SECTION 1. That wherever the assessors' books and assessment  
 2 rolls of the several assessors of the state of Iowa, fail to show proper  
 3 verification by the assessors any assessment made upon each and all  
 4 of said assessment rolls and assessors' books as returned by such  
 5 assessors be and the same are hereby legalized and declared to be  
 6 legal and valid as if all the provisions of the law in regard to the  
 7 signing and verification of such returns had been in all respects  
 8 strictly and fully complied with.

1 SEC. 2. This act being deemed of immediate importance shall be-  
 2 come effective upon publication in the Sioux City Tribune, a news-  
 3 paper published at Sioux City, Iowa, and the Atlantic News Tele-  
 4 graph, a newspaper published at Atlantic, Iowa.

Senate File No. 193. Approved February 21, 1931.

I hereby certify that the foregoing act was published in the Sioux City Tribune February 23, 1931, and the Atlantic News-Telegraph February 23, 1931.

G. C. GREENWALT, *Secretary of State.*