

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.*