

CHAPTER 84

TAXATION. EXEMPTION OF PUBLIC SECURITIES

S. F. 321

AN ACT to amend paragraph numbered five (5) of section sixty-nine hundred forty-four (6944) of the Code, 1931, relating to exemption of property from taxation.

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

1 SECTION 1. That paragraph numbered five (5) of section sixty-
2 nine hundred forty-four (6944) of the Code, 1931, be and the same
3 is hereby amended by inserting between the comma following the
4 word "district" and immediately preceding the word "or" in line 3
5 of said paragraph numbered five (5) of said section sixty-nine hun-
6 dred forty-four (6944) the following:
7 "river front improvement commission."

1 SEC. 2. This act, being deemed of immediate importance, shall
2 be in full force and effect from and after its publication in the
3 Times-Republican, a newspaper published at Corydon, Iowa, and in
4 the Ottumwa Daily Courier, a newspaper published at Ottumwa,
5 Iowa.

Senate File No. 321. Approved March 2, 1934.

I hereby certify that the foregoing act was published in the Corydon Times-Republican, March 8, 1934, and Ottumwa Courier, March 6, 1934.

MRS. ALEX MILLER, *Secretary of State.*

CHAPTER 85

TAXATION. FIRE FUND AND FIRE DEPARTMENT MAINTENANCE

S. F. 83

AN ACT to amend chapter one hundred twenty-three (123), acts of the Forty-fifth General Assembly, relative to levies to be made by any city or town for fire fund and fire department maintenance.

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

1 SECTION 1. Amend section seven (7), chapter one hundred twen-
2 ty-three (123), acts Forty-fifth General Assembly by adding thereto
3 the following:
4 "Provided, any city or town upon application to the state comp-
5 troller and upon showing made to said state comptroller of strict
6 necessity arising from the fact that the amount which can be made
7 available under this act for the fire fund or for the maintenance and
8 operation of the fire department within such city or town is clearly
9 inadequate for such purposes, may be exempted by the state comp-
10 troller from the limitation by this section but only to the extent
11 required by such necessity and not in excess of the amount of money
12 raised by the 1930 millage levy for such fund or purpose, and only
13 for the year for which such exemption shall be granted. Said appli-
14 cation and hearing shall be in the form and manner prescribed in
15 section two (2) of this chapter, except that no additional notice of