

## 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

16 hearing or publication of notice of hearing, required by said section  
 17 two (2) shall be required to permit the state comptroller to recon-  
 18 sider any application heretofore filed for relief from the limitations  
 19 of this section.”

1 SEC. 2. This act, being deemed of immediate importance, it shall  
 2 take effect and be in full force from and after its passage and pub-  
 3 lication in the Daily Record, which is a newspaper published at  
 4 Des Moines, Iowa, and the Plain Talk, a newspaper published at Des  
 5 Moines, Iowa.

Senate File No. 83. Approved December 22, 1933.

I hereby certify that the foregoing act was published in the Des Moines Tribune, December 22, 1933, and Des Moines Daily Record, December 23, 1933.

Note: Des Moines Tribune substituted for Plain Talk, in accordance with section 55, Code, 1931.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 86

### TAXATION. BANK STOCK

H. F. 324

AN ACT to amend section seven thousand three (7003), Code, 1931, relating to the taxation of bank stock.

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

1 SECTION 1. That section seven thousand three (7003), Code, 1931,  
 2 be and the same is hereby amended by striking from line 9 the  
 3 words “one-fourth of”; and from lines 10 and 11 thereof the words  
 4 “other property of such taxing district.” and inserting in lieu thereof  
 5 the following: “moneys and credits. The provisions hereof shall  
 6 become effective beginning with the assessment on the capital stock  
 7 of all of said banks as of January 1, 1934.”

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 Clin-  
 3 ton Herald, a newspaper published at Clinton, Iowa, and the Hub-  
 4 bard Review, a newspaper published at Hubbard, Iowa.

House File No. 324. Approved March 9, 1934.

I hereby certify that the foregoing act was published in the Clinton Herald, March 10, 1934, and Hubbard Review, March 15, 1934.

MRS. ALEX MILLER, *Secretary of State.*