

children in their own homes under order of court, as provided in sections three thousand six hundred forty-one (3641) and three thousand six hundred forty-one-b one (3641-b1), of the 1931 Code of Iowa; and

WHEREAS, the fund raised by such levies was used in Muscatine county, Iowa, for the care of neglected and dependent children, as contemplated by said statutes, except that in the year 1932, with the consent of the budget director, a transfer was made from said fund to the general county fund, to be used as poor relief; and

WHEREAS, doubts have arisen as to the validity of the levy and collection of such taxes in Muscatine county, Iowa, due to the fact that said county has a population of less than sixty-thousand; now, therefore,

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

1 SECTION 1. That the levy of taxes made by the board of super-  
2 visors of Muscatine county, Iowa, in the year 1928, at the rate of  
3 nine tenths (.9) of one mill, also the levy in the year 1929, at the  
4 rate of nine tenths (.9) of one mill, also the levy made in the year  
5 1930, at the rate of nine tenths (.9) of one mill, also the levy made  
6 in the year 1931, at the rate of five tenths (.5) of one mill, also the  
7 levy made in the year 1933, at the rate of eighteen one-hundredths  
8 (.18) of one mill, for the purpose of providing a fund for the care  
9 and support of neglected, dependent and indigent children, as pro-  
10 vided in sections three thousand six hundred forty-one (3641) and  
11 three thousand six hundred forty-one-b one (3641-b1), of the Code  
12 of Iowa, 1931, and the collection of said taxes by the treasurer of  
13 Muscatine county, Iowa, be and the same are hereby legalized, vali-  
14 dated and confirmed, the same as if they had been fully and com-  
15 pletely authorized prior to such levy and collection.

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 Mus-  
3 catine Journal & News-Tribune, a newspaper published in the city  
4 and county of Muscatine, Iowa, and in the West Liberty Index, a  
5 newspaper published in the city of West Liberty, Iowa.

Senate File No. 248. Approved February 14, 1934.

I hereby certify that the foregoing act was published in the Muscatine Journal, February 17, 1934, and West Liberty Index, February 22, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 216

### MUSCATINE COUNTY. MAINTENANCE COUNTY HOME

S. F. 285

AN ACT to legalize the expenditure of the board of supervisors of Muscatine county, Iowa, during the year 1933, in the sum of \$11,969.31, from the county insane fund, for the maintenance of the county home.

WHEREAS, it became necessary in Muscatine county, Iowa, during the year 1933, for the board of supervisors of said county to expend and use the sum of \$11,969.31 out of the county insane fund for the support of the Muscatine county home; and

WHEREAS, the checkers from the office of the auditor of state, in examining the accounts of said county, have ruled that such expenditures should have been made from the relief fund of Muscatine county, Iowa, but that said relief funds were exhausted; therefore,

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

1 SECTION 1. That the expenditure of the sum of \$11,969.31 from  
2 the county insane fund of Muscatine county, Iowa, by the board of  
3 supervisors of said county during the year 1933, for the maintenance  
4 of the county home in Muscatine county, Iowa, be and the same is  
5 hereby legalized and made permanent.

1 SEC. 2. This act, being deemed of immediate importance, shall  
2 take effect and be in full force from and after its publication in the  
3 Muscatine Journal, a newspaper published at Muscatine, Iowa, and  
4 the West Liberty Index, a newspaper published at West Liberty,  
5 Iowa, without expense to the state.

Senate File No. 285. Approved February 13, 1934.

I hereby certify that the foregoing act was published in the Muscatine Journal, February 24, 1934, and West Liberty Index, March 1, 1934.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 217

### POCAHONTAS COUNTY. OUTSTANDING WARRANTS, ISSUANCE OF BONDS

#### S. F. 251

AN ACT to legalize and validate certain warrants of Pocahontas county, Iowa, and the proceedings taken by the board of supervisors of said county authorizing and providing for the issuance of bonds to fund and retire said warrants and the proceedings making provision for the levy of taxes to pay said bonds.

WHEREAS, the warrants of Pocahontas county, Iowa, are now outstanding in the aggregate amount of \$47,848.53, for the payment of which there are no funds available; and

WHEREAS, the board of supervisors of said county by resolution adopted on January 2, 1934, authorized and provided for the issuance of funding bonds of said county in the amount aforesaid for the purpose of retiring and funding said warrants and in and by said resolution also provided for the levy of taxes to pay the principal of and interest upon said bonds; and

WHEREAS, the indebtedness represented by the warrants heretofore issued for \$47,848.53 is now in the form of a judgment duly rendered against Pocahontas county in the district court of Pocahontas county, Iowa; and

WHEREAS, doubts have arisen concerning whether said warrants represent enforceable obligations of said county and concerning the legal sufficiency of the proceedings of the board of supervisors, providing for the