

1 SEC. 2. This act being determined of immediate importance shall  
 2 be in force and effective from and after its publication in the Jasper  
 3 County Mirror, a newspaper published at Monroe, Iowa, and the New  
 4 Sharon Star, a newspaper published at New Sharon, Iowa.

House File 105. Approved May 4, 1935.

I hereby certify that the foregoing act was published in the Jasper County Mirror and the New Sharon Star, May 16, 1935.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 52

### TAXES. SEGREGATION BY COUNTY TREASURER

#### H. F. 38

AN ACT providing for the segregation by the county treasurer of taxes paid in the year 1935 which were due and owing prior to January 1, 1935, and providing that the money so segregated shall be sent to the public taxing bodies in the amount due said taxing bodies and providing that the treasurer of any such taxing body shall keep an accurate list of all warrants which he stamped "unpaid for lack of funds," with the date of issuance, number of the warrant and the amount of same, and providing for the payment of the warrants which were stamped unpaid for lack of funds in the previous fiscal year out of the money so segregated, and providing for the disposition of any balance after the payment of all outstanding warrants, and authorizing the issuance of bonds in the event that the funds are insufficient to pay all outstanding warrants.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. It shall be the duty of the county treasurer to segre-  
 2 gate any tax money received in 1935 which taxes were due and pay-  
 3 able prior to January 1, 1935, and out of the taxes so segregated the  
 4 county treasurer shall pay the taxing body the amount due to said  
 5 taxing district, designating the same as tax money due and payable  
 6 prior to January 1, 1935.

1 SEC. 2. The taxing body receiving said money shall keep the same  
 2 in a separate fund and shall use the same to pay any warrants includ-  
 3 ing interest, as by law provided, which were issued by said taxing  
 4 body, but which were not paid for lack of funds.

1 SEC. 3. It shall be the duty of the treasurer of any such taxing  
 2 body to keep an accurate list of all warrants which he has stamped  
 3 "unpaid for lack of funds", and said list shall show the number of  
 4 each warrant, date of issuance, and the amount of the same.

5 When all of the warrants shown on the said list have been paid,  
 6 the treasurer of said taxing body shall then use the balance of the  
 7 money in the same manner as though the same had not been segre-  
 8 gated.

1 SEC. 4. In the event that there is not enough money collected from  
 2 back taxes to pay all of said warrants during the year 1935, the tax-  
 3 ing bodies are hereby authorized to issue bonds on January 1, 1936,  
 4 or any time thereafter to raise an amount sufficient to pay any out-  
 5 standing warrants with interest.

1 SEC. 5. Taxing bodies as used in this act shall mean any division  
2 of government that either certifies for levy or levies taxes.

1 SEC. 6. All acts or parts of acts not in accordance with the terms  
2 of this act are hereby repealed.

1 SEC. 7. This act being deemed of immediate importance shall be  
2 in force and effect from and after its publication in the Council Bluffs  
3 Nonpareil, a newspaper published at Council Bluffs, Iowa, and the  
4 Avoca Journal-Herald, a newspaper published at Avoca, Iowa.

House File 38. Approved March 29, 1935.

I hereby certify that the foregoing act was published in the Council Bluffs Nonpareil,  
April 1, 1935, and the Avoca Journal-Herald, April 4, 1935.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 53

### PUBLIC FUNDS. REPLACEMENT OF LOSSES

H. F. 136

AN ACT so to amend sections fifty-one hundred sixty-nine-a two (5169-a2) to fifty-one  
hundred sixty-nine-a nine (5169-a9), inclusive, code, 1931, except sections fifty-one  
hundred sixty-nine-a six (5169-a6) and fifty-one hundred sixty-nine-a eight (5169-  
a8), as to render said sections harmonious with chapter four (4), acts Forty-fifth  
General Assembly, otherwise known as the "budget and financial control act," all  
said sections having relation to the replacement of losses of public funds in the  
hands of county treasurers.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section fifty-one hundred sixty-nine-a two (5169-a2),  
2 code, 1931, is amended by striking therefrom the words "and re-  
3 tained in the office of said auditor" and by inserting in lieu thereof  
4 the words "with the state comptroller."

1 SEC. 2. Section fifty-one hundred sixty-nine-a three (5169-a3), code,  
2 1931, is amended by striking out the word "he" in line 3 and by in-  
3 serting in lieu thereof the words "the state comptroller."

1 SEC. 3. Section fifty-one hundred sixty-nine-a four (5169-a4), code,  
2 1931, is amended by striking from line 1 the words "auditor of state"  
3 and by inserting in lieu thereof the words "state comptroller."

1 SEC. 4. Section fifty-one hundred sixty-nine-a five (5169-a5), code,  
2 1931, is amended by striking therefrom the words "treasurer of state"  
3 and by inserting in lieu thereof the words "state comptroller."

1 SEC. 5. Section fifty-one hundred sixty-nine-a seven (5169-a7),  
2 code, 1931, is repealed and the following is enacted in lieu thereof,  
3 to wit:

4 "5169-a7. Default—Remedy. Should the amount apportioned to a  
5 county be not paid, the default shall be reported by the state comp-  
6 troller to the state board of assessment and review, and the said board  
7 shall forthwith levy upon all the taxable property of the delinquent  
8 county, except moneys and credits, a tax sufficient to raise said ap-  
9 portionment together with a penalty of twenty-five (25) per cent  
10 thereon, and all interest. Said levy shall be transmitted to the county  
11 auditor of the delinquent county who shall enter said levy on the first