

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2 of this act are hereby repealed.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2 code, 1931, is repealed and the following is enacted in lieu thereof,  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

12 ensuing tax list of the county, and said tax shall be collected and re-  
13 mitted to the state comptroller."

1 SEC. 6. Section fifty-one hundred sixty-nine-a nine (5169-a9), code,  
2 1931, is amended by striking therefrom the words "auditor of state"  
3 and by inserting in lieu thereof the words "state comptroller."

House File 136. Approved May 3, 1935.

## CHAPTER 54

### COUNTY ATTORNEYS. COMPENSATION

S. F. 391

AN ACT to amend section fifty-two hundred twenty-eight (5228) of the code of Iowa, 1931, relating to the compensation of county attorneys and to amend section fifty-two hundred twenty-nine (5229) of the code, relating to the compensation of assistant county attorneys.

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

1 SECTION 1. Section fifty-two hundred twenty-eight (5228) of the  
2 code, 1931, is hereby amended by striking from subsection one (1),  
3 line 1, the words "eleven hundred" and substituting therefor the words  
4 "twelve hundred" and

5 Also, by striking from subsection 2 thereof, the words "fourteen hun-  
6 dred" and substituting the words "fifteen hundred."

7 Also, by striking from subsection 3, the words "sixteen hundred"  
8 and substituting therefor the words "seventeen hundred."

9 Also, by striking from subsection 4, the words "seventeen hundred"  
10 and substituting therefor the words "two thousand."

11 Also, by striking from subsection 5, the words "two thousand" and  
12 substituting therefor the words "twenty-five hundred."

13 Also, by striking from subsection 6, the words "twenty-two hun-  
14 dred" and substituting therefor the words "twenty-six hundred fifty."

15 Also, by striking from subsection 7, the words "twenty-five hun-  
16 dred" and substituting therefor the words "three thousand."

1 SEC. 2. Amend section fifty-two hundred twenty-nine (5229) of  
2 the code, 1931, as follows:

3 1. Strike from line 2 of subsection 2, the words "one thousand  
4 dollars" and insert in lieu thereof the words "sixteen hundred dollars."

5 2. Strike the word "fifteen" in line 2 of subsection 3, and insert  
6 in lieu thereof the word "seventeen."

1 SEC. 3. This act being deemed of immediate importance shall be  
2 in full force and effect after its passage and publication in the Aller-  
3 ton News, a newspaper published at Allerton, Iowa, and the Wheat-  
4 land Gazette, a newspaper published at Wheatland, Iowa.

Senate File 391. Approved May 4, 1935.

I hereby certify that the foregoing act was published in the Allerton News, May 9, 1935, and the Wheatland Gazette, May 8, 1935.

MRS. ALEX MILLER, *Secretary of State.*