winter months in excess of budget appropriations and anticipated revenue for said fiscal year; and

WHEREAS, in April, 1936, expenditures were made and warrants were issued by the city auditor of said city against the consolidated fund thereof to pay such indebtedness in the sum of \$7,017.70; and

WHEREAS, a question has now arisen as to the legality of the action of the city council in incurring such indebtedness and making the expenditures, and the legality of the action of the city auditor in issuing such warrants in April, 1936, for an indebtedness created in the fiscal year beginning April 1, 1935, and ending March 31, 1936; now,

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

SECTION 1. That the action of the city council of the city of Du-2 buque, Iowa, in incurring indebtedness during the fiscal year begin-3 ning April 1, 1935, and ending March 31, 1936, in excess of budget appropriations and anticipated revenues for said year and making 4 5 expenditures therefor in April, 1936, and the action of the city auditor in issuing warrants to the amount of \$20,119.37 upon the consolidated 6 7 fund on account of the purposes set forth in the preamble hereof be, and the same are hereby legalized, and said warrants are hereby de-clared to constitute legal, binding and valid obligations and evidences 8 9 10 of indebtedness of said city.

1 SEC. 2. This act, being deemed of immediate importance, shall be 2 in full force and effect from and after its publication in the Telegraph-3 Herald, a newspaper published in Dubuque, Iowa, and in the Dubuque 4 Leader, a newspaper published in Dubuque, Iowa.

Senate File 193. Approved March 20, 1937.

I hereby certify that the foregoing act was published in the Dubuque Telegraph-Herald, March 24, 1937, and the Dubuque Leader, March 26, 1937.

ROBERT E. O'BRIAN, Secretary of State.

CHAPTER 245

LEGALIZING ACT

H. F. 262

AN ACT to legalize bonds issued by the Independent School District of Hartley, in O'Brien county, Iowa, for the construction of a school building, and to legalize the expenditure of certain funds for the payment of the school building in excess of the amount stated in the ballot used at the election, and the transfer of certain funds from the general fund to the school fund for the purpose of making such expenditure, and to authorize and legalize the issuance of warrants for current expenses in excess of the anticipated income for the fiscal year ending June 30, 1937.

WHEREAS, at an election held on July 8, 1935, the electors of the independent school district of Hartley, in O'Brien county, Iowa, authorized the issuance of bonds of such school district in the sum of sixty-six thousand (66,000) dollars, to be used, together with other funds, for the building and equipping of a school building within said school district, the aggregate cost of which, as stated on the ballot, was not to exceed one hundred thirty thousand (130,000) dollars, to be paid for from the funds derived from the sale of the bonds, from a federal grant, and from funds on hand; and

CH 245] LAWS OF THE FORTY-SEVENTH GENERAL ASSEMBLY

WHEREAS, said building has since been constructed and paid for at a total cost of one hundred forty-five thousand twenty-six (145,026) dollars and fourteen (14) cents, of which approximately sixty-six thousand (66,000) dollars was derived from the sale of said bonds, sixty-two thousand one hundred (62,100) dollars was derived from a public works administration grant, seven thousand five hundred (7,500) dollars was derived from funds transferred from the general fund to the school building fund with the approval of the state comptroller, and the balance of which was paid from funds previously in the school building fund; and

WHEREAS, the transfer of seven thousand five hundred (7,500) dollars from the general fund to be used for the completion of the school building causes the anticipated necessary expenditures for the current and ordinary expenses of said school district for the fiscal year ending June 30, 1937, to exceed the anticipated income from tax receipts and tuition charges for said fiscal year by approximately seven thousand (7,000) dollars to seven thousand five hundred (7,500) dollars; and

WHEREAS, it is necessary and for the best interests of the school district not to curtail the operation of its schools, but to issue warrants in payment of such current expenses in excess of the anticipated income for the fiscal year ending June 30, 1937; and

WHEREAS, doubt has arisen as to the validity of said bonds, and as to the validity of the transfer and expenditures heretofore set forth, and as to the validity of the acts of the school board in constructing and paying for said school building at a cost greater than the amount stated in said ballot, and as to the validity of issuing such warrants in excess of the amount of anticipated revenue for the fiscal year; therefore

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

SECTION 1. The actions of the board of directors of the independent 2 school district of Hartley, in O'Brien county, Iowa, in issuing such 3 bonds, hereinbefore described, in the sum of sixty-six thousand 4 (66,000) dollars, and in making the expenditures, hereinbefore de-5 scribed, in the amount of one hundred forty-five thousand twenty-six (145,026) dollars and fourteen (14) cents for the construction and equipping of such school building, and in transferring seven thousand 6 7 five hundred (7,500) dollars from the general fund to the school build-ing fund for the purpose of making such payments, are hereby legalized 8 9 and validated, and said bonds are hereby declared to constitute legal, 10 11 valid, and binding obligations and indebtedness of said school district.

The board of directors of the independent school district of 1 SEC. 2. 2 Hartley, in O'Brien county, Iowa, is hereby authorized to issue war-3 rants of said school district for the payment of current expenses of said school district for the fiscal year ending June 30, 1937, in amounts 4 5 not to exceed in the aggregate seven thousand five hundred (7,500) 6 dollars in excess of the revenue anticipated for such fiscal year from 7 tax receipts, tuition payment, and other sources, and such warrants 8 in such amounts, and the issuance thereof, are hereby legalized and 9 validated, and they are hereby declared to constitute legal, valid, and binding obligations of said school district. 10

1

SEC. 3. Nothing in this act shall affect pending litigation.

LAWS OF THE FORTY-SEVENTH GENERAL ASSEMBLY [CH. 246

This act, being deemed of immediate importance, shall be SEC. 4. 2 in full force and effect from and after its passage and publication, without expense to the state, in the Hartley Sentinel, a newspaper pub-3 lished at Hartley, Iowa, and in the O'Brien County Bell, a newspaper 4 published at Primghar, Iowa. 5

House File 262. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Hartley Sentinel, June 17, 1937, and the O'Brien County Bell, Primghar, June 16, 1937. ROBERT E. O'BRIAN, Secretary of State.

CHAPTER 246

TAYLOR COUNTY

S. F. 301

AN ACT to legalize the action of the county auditor and county board of supervisors of Taylor county, Iowa, in making expenditures and issuing warrants in 1929 and 1930 against the county general fund; to make said warrants the legal, valid, and binding obligations of said county and to authorize the county auditor and county treasurer of said county to refund to the members of the board of supervisors and their bondsmen the amounts paid by them to reimburse said county out of the general fund of Taylor county, Iowa.

WHEREAS, the board of supervisors of Taylor county, Iowa, in the years 1929 and 1930 allowed and authorized the payment of certain claims against the said county for extraordinary services in the sum of eight hundred dollars (\$800) as evidenced by warrants number 12,667 and number 12,668, each dated January 3, 1929, and warrant number 452 dated June 10, 1930, and authorizing the county auditor of said county to issue said warrants against the general county fund of said county in payment of said claims; and,

WHEREAS, the county auditor of said county, pursuant to said authority issued warrants against the general county fund of said county in payment of said claims; and,

WHEREAS, said warrants were issued in payment of the claims of the county treasurer and deputy county treasurer for extra and overtime work caused them by reason of an act of the legislature providing for additional work in regard to motor vehicles and the licenses due thereon and providing for the collection by said county of fifty cents (50c) additional to be retained by the county for the purpose of paying extra help; and,

WHEREAS, the then members of the board of supervisors of Taylor county, Iowa, and their bondsmen refunded the amount of said warrants to said county; and,

WHEREAS, the additional work performed by the county treasurer and deputy was necessary and overtime work and if said sum had not been paid to them it would have been paid to other outsiders for the extra and necessary work; and,

WHEREAS, the question was raised as to the right and authority of the county treasurer of said county to pay said warrants out of the general county fund of said county; now therefore,

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

SECTION 1. Warrants number 12,667 and number 12,668, issued 1 2 on January 3, 1929, by the county auditor and county treasurer of