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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

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Taylor county, Iowa, and warrant number 452 issued June 10, 1930,
by the county auditor and the county treasurer of Taylor county, Iowa,
and the action of the board of supervisors of Taylor county, Iowa in
allowing said claims, are hereby legalized and validated and said warrants are hereby declared to constitute legal, valid, and binding obligations and indebtedness of said county.

1 SEC. 2. The members of the board of supervisors of Taylor county, 2 Iowa, in 1929 and 1930, and their heirs and bondsmen shall be reim-3 bursed in the sum of eight hundred dollars (\$800) which is the amount 4 of the refund made by them of the warrants hereinabove legalized and 5 said proceedings are hereby declared legal and to constitute valid and 6 binding obligations of said county.

1 SEC. 3. The county auditor of Taylor county, Iowa, is hereby 2 authorized to issue warrants and the county treasurer of Taylor 3 county, Iowa, is hereby authorized to pay warrants to the then mem-4 bers of the board of supervisors of Taylor county, Iowa, their heirs 5 and bondsmen, in proportion to the amounts refunded by them in the 6 sum of eight hundred dollars (\$800) out of the general county fund 7 of Taylor county, Iowa.

Senate File 301. Approved April 8, 1937.

CHAPTER 247

LEGALIZING ACT

S. F. 523

AN ACT to authorize and legalize issuance of warrants by the independent school district of Elkader, in Clayton county, Iowa, in excess of the anticipated income for the fiscal year ending June 30, 1937, made necessary by reason of the loss of equipment and facilities by fire.

WHEREAS, the independent school district of Elkader, Clayton county, Iowa, has been faced with an extreme emergency during the fiscal year commencing July 1, 1936, on account of a fire which destroyed its high school building including text books and equipment; and

WHEREAS, the board of directors of said school district was required by reason of said fire to make the following emergency expenditures during said fiscal year: three thousand (3000) dollars for a temporary building in which to operate the high school; fifteen hundred (1500) dollars for temporary heating equipment for the school buildings; twelve hundred (1200) dollars for the salary of an extra teacher because of inadequate housing facilities; fifteen thousand (15,000) dollars to buy text books and school equipment destroyed by said fire; and

WHEREAS, said board has issued warrants in the amount of twenty thousand seven hundred (20,700) dollars to pay for these emergency expenditures; and

WHEREAS, said warrants will cause the warrants issued by said school districts for said fiscal year to exceed the anticipated revenue for said year by twenty thousand seven hundred (20,700) dollars; and

WHEREAS, it will be necessary for said board to purchase additional equipment in the amount of four thousand (4000) dollars to complete the equip-