7 and furnish services in the extinguishing of fires in said township,
8 independently or jointly with any adjoining township or townships,
9 likewise authorized as herein provided, or with any city or town.

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10 (2) The township trustees may levy an annual tax not exceeding 11 one mill on the taxable property in the township for the purpose of 12 exercising the powers granted in paragraph one (1) hereof, when so 13 authorized by an affirmative vote equal to at least sixty per cent 14 (60%) of the total vote cast in the township at the last preceding 15 general election.

16 (3) Such proposal to levy the tax provided for in paragraph two (2) hereof may be submitted by the township trustees at any regular 17 18 election held in the township, or at a special election called for the 19 purpose, and such township trustees shall submit the proposition when 20 petitioned therefor by twenty-five (25) per cent of the qualified elec-21 tors of said township. Notice of said election shall be given by post-22 ing in three public places in said township, not less than ten days 23 before the time of such election.

24 (4) Townships may anticipate the collection of taxes authorized 25 by paragraphs two (2) and three (3) hereof, and for such purposes 26 may issue bonds payable in not more than ten equal annual install-27 ments and at a rate of interest not exceeding five (5) per cent per annum and payable at such place and be in such form as the board 28 29 of trustees shall designate by resolution. Sections three hundred 30 sixty-three (363) to three hundred sixty-seven (367), inclusive of the Code, and Chapter three hundred twenty (320) of the Code, 1935, so 31 32 far as applicable, shall apply to such bonds.

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 Marion 3 Sentinel, a newspaper published at Marion, Iowa, and in The Mount 4 Vernon Hawkeye-Record, a newspaper published at Mount Vernon, 5 Iowa

Approved March 16, 1939.

I hereby certify that the foregoing act was published in The Marion Sentinel, March 23, 1939, and The Mount Vernon Hawkeye-Record, March 23, 1939.

EARL G. MILLER, Secretary of State.

CHAPTER 150

TOWNSHIP CEMETERIES

S. F. 89

AN ACT to amend section fifty-five hundred sixty-one (5561), code, 1935, relating to power and control of township trustees over township cemeteries, and to provide authority to township trustees to establish a perpetual maintenance fund for township cemeteries.

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

- 1 SECTION 1. Section fifty-five hundred sixty-one (5561), Code, 1935, 2 is amended by adding thereto the following:
- 3 "They shall have authority to provide for the sale of lots or portions
- 4 thereof, in any cemetery under their control, and make rules and regu-

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- 5 lations in regard thereto, and may provide for perpetual upkeep by 6 the establishment of a perpetual upkeep fund from the proceeds of
- 7 sale of lots, and may accept gifts, devise or bequest, made to them
- 8 for that purpose."

Approved April 24, 1939.

CHAPTER 151

TOWNSHIP HALLS

S. F. 471

AN ACT to amend section five thousand five hundred seventy-four (5574), code, 1935, relating to submission to the electors of a township the question of erecting a public hall.

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

- 1 SECTION 1. Section five thousand five hundred seventy-four (5574),
- 2 Code, 1935, is amended by inserting after the word "submit" in line
- 3 three thereof the following: "the question of building a public hall". Approved April 24, 1939.

CHAPTER 152

CITY ELECTED OFFICIALS

H. F. 236

AN ACT amending section fifty-six hundred thirty-two (5632), code, 1935, relating to officers in cities and towns.

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

- 1 SECTION 1. Section fifty-six hundred thirty-two (5632), Code, 1935, 2 is hereby amended by adding thereto the following:
- 3 "The mayor, treasurer, and other elected officials except assessors
- 4 shall take office at twelve o'clock noon on the first Monday after their 5 election."

Approved May 3, 1939.

CHAPTER 153

USE OF FIRE EQUIPMENT OUTSIDE OF CITIES AND TOWNS

S. F. 368

AN ACT to provide that fire equipment of cities and towns, regardless of the type of government, may be used outside of the corporate limits of such cities and towns under regulations prescribed by the council; and to provide that firemen operating equipment outside the corporate limits of cities and towns shall have the rights and privileges provided by chapter three hundred twenty-two (322) and three hundred twenty-two-F one (322-F1), code, 1935.

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

1 SECTION 1. On petition of a corporation, organization, institution, 2 or other municipality, situated without the corporate limits of a city