

CHAPTER 304

WOODBURY COUNTY

S. F. 122

AN ACT to legalize the action of the board of supervisors of Woodbury county, in making expenditures from the poor fund of said county for the repairs and remodeling of office building used by poor relief offices.

WHEREAS, the Board of Supervisors of Woodbury County, Iowa, for the year 1941 paid out of the poor fund of said county the sum of eighteen thousand two hundred ninety and 39/100 dollars (\$18,290.39) for the repairs and remodeling of the office building used by the poor relief offices, said office building located in Sioux City, Woodbury County, Iowa, on real estate described as the East fifty feet (E. 50') of Lots Five (5) and Six (6), Block Thirty-eight (38), Sioux City East Addition, and

WHEREAS, doubt has arisen as to the legality of such expenditures and the proceedings incident to the making of the same, and it is now deemed advisable to put such doubts at rest; now, therefore,

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

1 SECTION 1. That the action of the Board of Supervisors of Wood-
2 bury County, in making expenditures out of the poor fund of said
3 county for the year 1941 in the amount of eighteen thousand two
4 hundred ninety and 39/100 dollars (\$18,290.39) for the repairs and
5 remodeling of the office building used by the poor relief offices, said
6 office building located in Sioux City, Woodbury County, Iowa, on real
7 estate described as the East Fifty feet (E. 50') of Lots Five (5) and
8 Six (6), Block Thirty-eight (38) Sioux City East Addition, is hereby
9 legalized and declared valid.

1 SEC. 2. This Act being deemed of immediate importance, shall be
2 in full force and effect from and after its passage and publication in
3 the Sioux City Journal-Tribune, a newspaper published at Sioux City,
4 Iowa, and the Sloan Star, a newspaper published at Sloan, Iowa.

Approved March 20th, 1943.

I hereby certify that the foregoing act was published in the Sioux City Journal-Tribune, Sioux City, Ia., April 13, 1943, and the Sloan Star, Sloan, Ia., April 15, 1943.

WAYNE M. ROPES, *Secretary of State.*

CHAPTER 305

WOODBURY COUNTY

S. F. 121

AN ACT to legalize action of the board of supervisors of Woodbury county, instructing the county auditor of said county to make necessary adjustments as of January 1, 1942 in order that tax sale certificates and real estate acquired by the county under the tax sale of January 23, 1935 and under the tax sale of March 8, 1935 be placed in the same status as tax sale certificates and real estate acquired under the provisions of section seventy-two hundred fifty-five-b1 (7255-b1) of the 1935 code of Iowa.

WHEREAS, the Board of Supervisors of Woodbury County, Iowa, at a meeting held on the first day of November, 1941, adopted Resolution No. 788, which resolution reads as follows:

"WHEREAS, the Board of Supervisors of Woodbury County, Iowa, acting under the provisions of Section 7255-B1 of the 1931 Code of Iowa, purchased Real Estate at the Tax Sale of January 23, 1935, and at the Tax Sale of March 8, 1935, as evidenced by the Tax Sale Register in the office of the County Treasurer, and

"WHEREAS, the Board of Supervisors of Woodbury County, Iowa, advanced funds from the County General Fund in payment of the amounts as shown by the Tax Sale Certificates, and

"WHEREAS, the County Treasurer, instead of requiring payment from the County General Fund for Subsequent Taxes certified to the County Auditor, has certified the tax in the same manner as if the certificates of sale had been issued to the county under section 7255-B1 of the 1935 Code of Iowa, and

"WHEREAS, the Board of Supervisors still holds for the County General Fund some of the Tax Sale Certificates acquired under the sale of January 23, 1935, and the sale of March 8, 1935, and in addition holds title under County Treasurer deed to Real Estate by virtue of the said Tax Sale Certificates, and

"WHEREAS, the Board of Supervisors of Woodbury County, in order to avoid confusion and errors in future apportionment of funds, desire that the Tax Sale Certificates on hand and the Real Estate held acquired under Tax Sale Certificates of the sales of January 23, 1935 and March 8, 1935, be placed in the same status as if issued and acquired under the provisions of Section 7255-B1 of the 1935 Code of Iowa.

"NOW THEREFORE, the Board of Supervisors of Woodbury County, Iowa, hereby instruct the County Auditor as of January 1, 1942, to make such adjustments as may be required in order that the Tax Sale Certificates on hand and the Real Estate acquired under the Tax Sales of January 23, 1935, and March 8, 1935, be placed in the same status as if issued and acquired under the provisions of Section 7255-B1 of the 1935 Code of Iowa."

WHEREAS, doubts have arisen as to the legality of such proceedings and it is deemed advisable to put such doubts at rest; now, therefore,

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

1 SECTION 1. The action of the Board of Supervisors of Woodbury
2 County, Iowa, instructing the County Auditor to make necessary
3 adjustments to place the Tax Sale Certificates and the Real Estate
4 acquired by Woodbury County under the Tax Sale of January 23, 1935,
5 and the Tax Sale of March 8, 1935, in the same status as if acquired
6 under the provisions of Section seventy-two hundred fifty-five-B1
7 (7255-B1) of the 1935 Code of Iowa, is hereby declared to be legal,
8 valid and binding.

1 SEC. 2. Nothing in this act shall affect pending litigation.

1 SEC. 3. This act being deemed of immediate importance, shall take
2 effect and be in force from and after its passage and publication in the
3 Sioux City Journal-Tribune, a newspaper published in Sioux City,

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- 4 Iowa, and in the Anthon Herald, a newspaper published in Anthon,
5 Iowa, without expense to the state.

Approved March 20th, 1943.

I hereby certify that the foregoing act was published in the Sioux City Journal-Tribune, Sioux City, Ia., April 13, 1943, and the Anthon Herald, Anthon, Ia., April 14, 1943.
WAYNE M. ROPES, *Secretary of State.*