

6 portion among the cities and towns of the state, in the ratio which  
 7 the population of each city or town, as shown in the latest available  
 8 census, bears to the total population of all cities and towns in the  
 9 state, two per cent of the total road use tax fund before any other ap-  
 10 portionment is made, to be credited to the street fund of the cities  
 11 and towns and shall remit to the city clerk of each city and town the  
 12 amount so apportioned to such city and town."

13 2. By renumbering the remaining subsections.

1 SEC. 3. This Act being deemed of immediate importance shall be  
 2 in full force and effect July 1, 1961, after its passage and publication  
 3 in *The Anamosa Eureka*, a newspaper published at Anamosa, Iowa,  
 4 and in *The North English Record*, a newspaper published at North  
 5 English, Iowa.

Approved May 15, 1961.

I hereby certify that the foregoing Act, Senate File 465, was published in *The Anamosa Eureka*, Anamosa, Iowa, May 25, 1961, and in *The North English Record*, North English, Iowa, May 25, 1961.

MELVIN D. SYNHORST, *Secretary of State*.

## CHAPTER 54

### LEVY FOR ORDINARY COUNTY REVENUE

H. F. 398

AN ACT relating to the maximum millage levy by counties for ordinary county revenue.

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

1 SECTION 1. Section four hundred forty-four point nine (444.9),  
 2 subsection two (2), Code 1958, is hereby amended by striking all  
 3 of such subsection after the period (.) in line fourteen (14) and  
 4 inserting in lieu thereof the following:

5 "Should the levy fail to provide adequate funds for ordinary county  
 6 revenue, then the board of supervisors of any county may, for the  
 7 years 1961 and 1962 only, levy an additional tax for ordinary county  
 8 revenue not to exceed two (2) mills, provided, however, that in any  
 9 county with an assessed valuation of less than twenty-six million  
 10 (26,000,000) dollars wherein said additional tax is levied, the total  
 11 levy in dollars for all county purposes shall not exceed by more  
 12 than four per cent (4%) the greater of the two preceding total  
 13 annual levies for all county purposes, and in any county with an  
 14 assessed valuation of twenty-six million (26,000,000) dollars or more  
 15 wherein said additional tax is levied the total levy in dollars for  
 16 all county purposes shall not exceed by more than two per cent  
 17 (2%) the greater of the two preceding total annual levies for all  
 18 county purposes. Before such additional levy is made, a showing  
 19 of the necessity for such additional levy shall be made to the state  
 20 comptroller and no such additional levy shall be made unless it shall  
 21 be approved in writing by the state comptroller. However, the fore-  
 22 going limitations shall not apply to any tax levied under the provi-  
 23 sions of chapter three hundred forty-seven A (347A) of the Code,  
 24 and such tax shall be disregarded in computing the foregoing limi-  
 25 tations."

Approved May 6, 1961.