

24 to be charged back to the using departments in order to spread the  
 25 cost of replacement over the probable useful life of the item. At  
 26 regular intervals a statement shall be rendered to each department  
 27 or office for the actual cost of supplies or equipment purchased for  
 28 any such office or department, the actual cost of operation of and  
 29 depreciation on motor vehicles or equipment used by such department  
 30 and a fair proportion of administrative costs incurred in the operation  
 31 of the fund during the period covered by the statement. Such expense  
 32 shall be reimbursed to the revolving fund from funds allocated for  
 33 the maintenance and operation of such office or department in the  
 34 same manner as other expenses of such offices or departments are  
 35 paid."

Approved May 4, 1961.

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## CHAPTER 217

### TAX EXEMPTION OF CERTAIN PERSONALTY

S. F. 65

AN ACT relating to tax exemption of personal property used for agricultural purposes.

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

1 SECTION 1. Section four hundred four point fifteen (404.15), Code  
 2 1958, is amended by inserting in line six (6) after the word "pur-  
 3 poses" the words "nor the personal property used in connection there-  
 4 with".

Approved April 11, 1961.

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## CHAPTER 218

### REFERENCES TO TOWNS

H. F. 91

AN ACT relating to the certain erroneous references to municipal corporations having a population in excess of 2,000 as "towns".

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

1 SECTION 1. Section four hundred eight A point one (408A.1),  
 2 Code 1958, is amended by striking from lines nineteen (19) and  
 3 twenty-three (23) the words "and towns".

1 SEC. 2. Section one (1) of chapter two hundred eighty-three  
 2 (283), Acts of the Fifty-eighth General Assembly, is amended by  
 3 striking from line one (1) the words "and towns".

Approved February 16, 1961.