

CHAPTER 98.

INSTITUTION FOR EDUCATION OF DEAF AND DUMB.

S. F. 252.] AN ACT to Amend Sections 1692 and 1693, Chapter 7, Title XII., of the Code, in Relation to Support of the Deaf and Dumb Institution.

Be it enacted by the General Assembly of the State of Iowa:

Code, § 1692,
amended.
Reduction of
pupilage.

SECTION 1. That section 1692 of the Code, be, and the same is hereby amended by striking out the word "forty," in the second line of said section, and inserting the word "thirty" in lieu thereof.

Code, § 1693,
amended.
Reduction of
support fund.

SEC. 2. That section 1693 of the Code, be, and the same is hereby amended by striking out the word "twelve," in the fourth line of said section, and inserting the word "eight" in lieu thereof.

Repealing
clause.

SEC. 3. All acts and parts of acts inconsistent with this act are hereby repealed.

Approved, March 23, 1878.

CHAPTER 99.

COLLECTION OF TAXES IN CITIES ACTING UNDER SPECIAL CHARTERS.

S. F. 185. AN ACT to Promote the Collection of Revenue in Incorporated Cities Acting under Special Charters, and to Legalize the Taxes heretofore Levied Therein, and Sales made Thereunder, Additional to Code, Title VI, "Of Revenue."

Be it enacted by the General Assembly of the State of Iowa:

City council
may certify
to county au-
ditor.
By first mon-
day of Sept.
The per cent.
of levy for
city purposes.

SECTION 1. That the council of each municipal corporation, acting under a special charter may, if they deem it expedient, provide by ordinance for certifying to the auditor of the county in which such city is situated on or before the first Monday of September of each year, or such other time as may be fixed by law for the levy of state and county taxes, the per centage or number of mills on the dollar of tax levied for all city purposes by them on the taxable property within the corporation for the year then ensuing, as shown by the assessment roll of said city for said year, and the county auditor when such certification is made, is required to place the same on the tax books of the county in the same manner as state and county taxes are placed thereon, which tax for municipal purposes shall be collected and paid over to the proper officer by the county treasurer, with the same restriction, powers and liabilities, and under the same regulations as to

Duty of coun-
ty auditor in
such case.

power, mode and manner of proceeding in every respect as in relation to state and county taxes, and in all things relating to the sale of real and personal property, he is authorized and required to proceed according to the provisions of the statutes regulating the sale of property for delinquent state and county taxes, and in all sales for such or any delinquent taxes for municipal purposes, if there be other delinquent taxes due from the same person, or a lien on the same property, the sale shall be for all the delinquent taxes, and such sales and all sales made under or by virtue of this act, shall be of the same validity, and in all respects be deemed and treated as though such sales had been made for delinquent state or county taxes exclusively.

SEC. 2. That all acts of the officers of cities incorporated under special charters, in heretofore certifying the taxes levied or rates of taxes to the county auditor and all collections and tax sales made thereunder, be and the same are hereby declared in all respects as valid, binding, effective and conclusive as if the power to so certify and sell had been expressly conferred by law, but nothing herein contained shall have the effect to make valid any sale for taxes which would be invalid under any other provision of law.

Certain acts
of city officers
legalized.

Provided.

Approved, March 23, 1878.

CHAPTER 100.

RELATING TO CARE OF THE INSANE.

AN ACT to amend Sections 1384 and 1390, Chapter 2, Title XI., of the S. F. 217. Code, in relation to the Care of the Insane.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 1384 of the Code be amended as follows: By striking out the word "December," in the seventh line of said section, and inserting "October;" and also, by striking out the words "March, June and September," in the last line of said section, and inserting "January, April and July."

Code, § 1384.
amended.
Meeting of
trustees.

SEC. 2. That section 1390 of the Code be amended by striking out the words "from time to time," in the thirteenth line of said section, and inserting in their place the word "quarterly;" and also, by striking out the word "twenty," before "dollars," in the sixteenth line of said section, and inserting the word "sixteen."

Treasurer:
Draw money
from state
treasury.
Reduction of
support.

Approved, March 23, 1878.