

## CHAPTER 42.

## FILING CLAIMS FOR DOMESTIC ANIMALS KILLED.

S. F. 130.

**AN ACT** to amend Section Five of Chapter Seventy of the Laws of the Twentieth General Assembly Extending the Time for Filing Claims for Damage for Domestic Animals Killed or Injured by Dogs and Providing how such Claims Shall be Established.

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

Chapter 70 acts  
20 G. A.  
amended.

**SECTION 1.** That section five of chapter seventy laws of the Twentieth General Assembly be amended by striking the word "fifteen" out of the eighth line and inserting in lieu thereof the word "sixty" and by striking out of the 13th and 14th lines the words "the testimony of at least two competent witnesses besides himself" and inserting in lieu thereof the words "testimony satisfactory to said board."

Approved April 13, 1888.

## CHAPTER 43.

## COUNTY TAX LEVY.

H. F. 45.

**AN ACT** to Repeal Sub-division 2 of Section 796 of the Code of 1873, Chapter 28, of the Acts of the 15th General Assembly, Chapter 13 of the Acts of the 18th General Assembly, and Chapter 182 of the Acts of the 20th General Assembly, and to Enact a Substitute Therefor.

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

Section 796  
code chapter  
28 acts 15 G. A.,  
chapter 13 acts  
18 G. A., chap-  
ter 182 acts 20  
G. A. repealed.

**SECTION 1.** That sub-division two of section seven hundred and ninety six of the Code of eighteen hundred and seventy-three, chapter twenty eight, of the acts of the Fifteenth General Assembly, chapter thirteen of the acts of the of the Eighteenth General Assembly, and chapter one hundred and eighty two of the acts of the Twentieth General Assembly be and the same are hereby repealed and the following enacted in lieu of said sub-division two of section seven hundred and ninety six of the Code of eighteen hundred and seventy three:

The substitute.

**SUB-DIVISION 2.** For ordinary county revenue, including support of the poor, not more than four mills on a dollar and a poll tax of fifty cents; *provided* however that in counties having a population of twenty thousand and less, excepting counties having an area

exceeding nine hundred square miles, such levy may be six mills or less; provided however that in any county in which the levy is herein limited to four mills, the board of supervisors may submit the question of increasing the same to six mills or less to a vote of the electors at any general election, and if at such election a majority of the electors declare in favor of such increase, the board of supervisors may levy the same for the year following such election at the next meeting at which the general levy is made.

SEC. 2. This act being deemed of immediate importance, Publication. shall take effect from and after its publication in the Iowa State Register, and the Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved March 31, 1888.

I hereby certify that the foregoing act was published in the Iowa State Register April 3, and the Des Moines Leader, April 4, 1888.

FRANK D. JACKSON, *Secretary of State.*

#### CHAPTER 44.

##### RE ASSESSMENT AND RE-LEVY OF SPECIAL TAXES AND ASSESSMENTS.

AN ACT to provide for the re-assessment and re-levy of special taxes H. F. 304. and assessments.

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

SECTION 1. That in cities of the first class and cities organized under special charter, whenever, by reason of an alleged non-conformity to any law or ordinance, or by reason of any omission or irregularity, any special tax or assessment is either invalid or its validity is questioned, the city council may make all necessary orders and ordinances and may take all necessary steps to correct the same and to re-assess and to re-levy the same, including the ordering of work, with the same force and effect as if made at the time provided by law or ordinance relating thereto; and may re-assess and re-levy the same with the same force and effect as an original levy. Whenever any apportionment or assessment is made and any property is assessed too little or too much, the same may be corrected and re-assessed for such additional error as may be proper, or the assessment may be reduced even to the extent of refunding the tax collected. Cities may re-assess and re-levy special tax.

SEC. 2. Any special tax upon re-assessment or re-levy shall, so far as is practicable, be levied and collected as the same would have been if the first levy had been enforced.