

paid by said city at the time the said property was purchased or condemned, that part of said property taken for embankments and fills.

SEC. 3. This act being deemed of immediate importance, shall take effect and be in force from and after its passage and publication in the Iowa State *Register* and Des Moines *Leader*, newspapers published at Des Moines, Iowa, as provided by law. Publication clause.

Approved March 23rd, 1894.

I hereby certify that the foregoing act was published in the Iowa State *Register* March 28, and the Des Moines *Leader* March 27, 1894.
W. M. MCFARLAND, *Secretary of State*.

CHAPTER 5.

AN ACT to amend Section 1, of Chapter 16, Acts of the 22nd Gen- H. F. 139.
eral Assembly.

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

SECTION 1. That Section 1, of Chapter 16, Laws of the 22nd General Assembly, be hereby amended by striking out the words "seven thousand" in the second line of said section, and inserting in lieu thereof the words five thousand. Sec. 1, ch. 16,
22 G. A.,
amended.

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

Approved April 24, 1894.

I hereby certify that the foregoing act was published in the Iowa State *Register* and Des Moines *Leader* May 5, 1894.
W. M. MCFARLAND, *Secretary of State*.

CHAPTER 6.

AN ACT Applying sections 318 and 319 of the Code to taxes levied S. F. 315.
and collected by cities and towns under section 3049 of the Code,
and chapter 57 of the acts of the Sixteenth General Assembly.
[County taxes.]

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

SECTION 1. That sections 318 and 319 of the code, relating to county taxes, shall be applicable to taxes levied and collected by cities and towns under section 3049 of the code, and chapter 57 of the acts of the Sixteenth General Assembly, and the excess shall go into the general corporation fund. Excess of tax
levied by cities
and towns to
corporation
fund.

Approved April 2, 1894.