sioners of the city of Des Moines in certifying to the county acts of the auditor of Polk county, Iowa, a tax of one mill on the dollar commissioners of the assessed valuation of the taxable property of said city tax legalized. for the year 1892 and the like acts of the board for the year 1893, and the acts of the county auditor of said county in placing such taxes on the tax books of said county, and the collection of such taxes by the county treasurer of said county, and all acts of any such officers relating thereto, are hereby legalized and made valid in every respect to the same extent as though no provision had been made in said chapter one (1) for the issuance of bonds or the setting apart of a per cent of such taxes for the payment of principal or interest thereon.

SEC. 2. This act being deemed of immediate importance Publication shall take effect from and after its publication in the Iowa clause. State *Register* and the Des Moines *Leader*, newspapers published at Des Moines, Iowa, both publications to be without

expense to the state.

Approved March 23, 1894.

I hereby certify that the foregoing act was published in the Iowa State Register March 29, and the Des Moines Leader March 27, 1894.

W. M. McFARLAND, Secretary of State.

## CHAPTER 171.

AN ACT to legalize the action of the school board of the Independent s. F. 254. District of Belle Plaine, Benton county, Iowa, relating to the levy of school taxes in 1893.

WHEREAS, The board of directors of the independent dis-Certain taxes trict of Belle Plaine in the county of Benton, Iowa, did on the school pur-22nd day of July, 1893, levy taxes for school purposes, as fol-poses. lows: six thousand and five hundred dollars (\$6,500) teachers' fund, and two thousand dollars (\$2,000) contingent fund and,

WHEREAS, Doubts exist as to the legality of the levy thus Doubts as to made,

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

SECTION 1. That the levy made by the Board of Directors Levy legalized of the Independent District of Belle Plaine, county of Benton, State of Iowa, on the 22nd day of July, 1893, for school purposes is hereby legalized and made as valid and legal as if done in strict compliance with law.

SEC. 2. This act being deemed of immediate importance, Publication shall take effect and be in force from and after its publication clause. in the Iowa State Register and the Union, newspapers published at Des Moines and Belle Plaine, Iowa, respectively, without expense to the state.

Approved March 16, 1894.

I hereby certify that the foregoing act was published in the Iowa State Register March 30, and the Belle Plaine Union March 29, 1894. W. M. McFARLAND, Secretary of State.