

in the second line thereof and inserting in lieu thereof the word "twenty."

SEC. 2. Compensation. That section eight hundred and fifty-one (351) of the code be amended by adding after the word "duties" in the twelfth line thereof the following words, "but, in cities having a population not exceeding twenty-five thousand, the compensation of each commissioner shall not exceed one hundred dollars per annum."

SEC. 3. Tax certified—rate in certain cities. That section eight hundred and fifty-two (852) of the code be amended by adding after the word "dollar" in the fourth line thereof the following: "In cities having a population of over twenty-five thousand, and not exceeding one mill in cities having a population under twenty-five thousand."

SEC. 4. Park commissioners in other cities and towns. That section eight hundred and fifty-nine (859) of the code as amended by section two (2) of chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly be and is hereby amended by striking out the words "twenty-five" in the second line thereof and inserting in lieu thereof the word "twenty."

SEC. 5. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved February 14, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, February 15, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 31.

TAX LEVY FOR PARK PURPOSES.

H. F. 60.

AN ACT to amend section eight hundred and fifty-two (852) of the code and authorizing an increase of the tax levy for park purposes.

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

SECTION 1. Tax levy increased—additional tax. That section eight hundred and fifty-two (852) of the code be and the same is hereby amended by striking out the words "two mills" in the third line of said section and by inserting in their place the words "three mills." That section eight hundred and fifty-two (852) be further amended by adding thereto the following words:

"In cities having a population of over twenty-five thousand said board is further authorized in its discretion to certify to the county auditor in the years 1900, 1901, 1902 and 1903, and cause to be collected, an additional tax for park purposes of one mill on the dollar on all taxable property of the city, in the manner provided by this section as hereby amended; but the power to levy such additional tax shall cease at the end of the four years above specified."

Approved March 3, 1900.

CHAPTER 32.

RELATING TO TAXATION IN CITIES AND TOWNS.

S. F. 325.

AN ACT to amend section eight hundred and ninety-four (894) of the code, relating to the taxation in cities and towns, and legalizing the acts and proceedings of incorporated towns.