

CHAPTER 36.

THE LEVYING OF TAXES FOR LIBRARY PURPOSES.

H. F. 33a.

AN ACT to amend section seven hundred and thirty-two (732) of the code, as amended by chapters twenty-one (21) and twenty-two (22) of the acts of the Twenty-eighth (28th) General Assembly, relating to the levying of taxes for library purposes.

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

SECTION 1. Library tax. That section seven hundred and thirty-two (732) of the code as amended by the acts of the Twenty-eighth (28th) General Assembly, be and the same is hereby amended by striking out all after the word "exceeding" in the second and third lines, to and including the word, "exceeding" in the fourth line, and by striking out the word "other" in the fifth line of said section.

Approved April 11, 1902.

CHAPTER 37.

THE KEEPING OF ACCOUNTS IN CITIES AND TOWNS.

H. F. 396.

AN ACT requiring the keeping of accounts in cities and towns and requiring that publicity be given thereto. [Additional to chapter four (4), of title five (V) of the code, relating to the general powers of cities and towns.]

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

SECTION 1. Accounts—how kept—receipts and vouchers. That all cities and towns, including cities acting under special charter, shall establish and keep their accounts so the same shall exhibit a true and detailed statement of all public funds collected, received and expended on account of such municipality for any purpose, whatever, by any and all public officers, employes or other persons. Such accounts shall show the receipt, use and disposition of all public property, and the income, if any, derived therefrom, and of all sources of public income and the amount due and received from each source. All receipts, vouchers and other documents kept, or that may be required to be kept, necessary to prove the validity of every transaction and the identity of every person having any beneficial relation thereto, shall be filed and preserved in the office of the clerk or recorder as the case may be.

SEC. 2. Separate accounts. Separate accounts shall be kept for every appropriation, showing date and manner of each payment made out of the funds provided by such appropriation, the name and address of each person or corporation to whom paid, and for what purpose paid. Separate accounts shall be kept for each department, public improvement, or undertaking and for each public utility owned or operated by the said municipality. Said separate accounts for each public utility shall show the true and entire cost of the said utility and operation thereof, the amount collected annually by general or special taxation for the services rendered to the public, and the amount and character of the service rendered therefor, and the amount collected annually from private users, if any, for the services rendered to them, and the amount and character of the services rendered therefor.

SEC. 3. Annual report—publication. Each municipality shall make an annual public report, which shall contain an accurate statement, in summarized form, of all collections made or receipts of such municipality from all sources, all accounts due the public, but not collected, and all expenditures for every purpose; and a statement in detail of the cost and operation and all income of each public utility operated or owned by the municipality. Said report shall further show in detail the entire public debt of such municipality, and the