

CHAPTER 79.

LEVY OF TAX FOR COURT EXPENSE FUND.

H. F. 175.

AN ACT to amend section one thousand three hundred and three (1303) of the supplement to the code, 1907, relating to levying of taxes by board of supervisors, and creating a court expense fund.

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

SECTION 1. **Levy—purposes—amount.** That division two (2) of section one thousand three hundred and three (1303) of the supplement to the code, 1907, be and the same is hereby amended by adding to said subdivision two (2) the following:

“Provided, however, that in any county where, by reason of extraordinary or unusual litigation the rates herein fixed for ordinary county revenue are found to be insufficient to pay the same, the board of supervisors may create an additional fund to be known as ‘court expense fund’, and may levy for such fund, such rate of taxes, as shall be necessary to pay all court expenses chargeable to the county. Such fund shall be used for no other purpose, and the levy therefor shall be dispensed with, when the authorized levy for the ordinary county revenue is sufficient to meet the necessary county expenditures including such court expenses. Provided, further, that the levy for the purpose of providing an additional fund shall not exceed three mills on a dollar.”

Approved April 6, A. D. 1909.

CHAPTER 80.

TAXES LEVIED FOR MAKING AND REPAIRING BRIDGES.

H. F. 382.

AN ACT to amend section thirteen hundred three (1303) of the supplement to the code, 1907, relative to the amount of taxes to be levied for making and repairing bridges.

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

SECTION 1. **Levy not to exceed five mills.** That section thirteen hundred three (1303) of the supplement to the code, 1907, be and the same is hereby amended by striking out the word “four” in the first line of subdivision four (4) of said section and inserting in lieu thereof the word “five”.

Approved April 5, A. D. 1909.

CHAPTER 81.

EXEMPTION FROM TAXATION.

H. F. 448.

AN ACT to amend section one thousand three hundred four (1304) of the supplement to the code, 1907, in relation to the classes of property exempt from the assessment of taxes.

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

SECTION 1. **Municipal, school and drainage bonds or certificates.** That section one thousand three hundred four (1304) of the supplement to the code, 1907, be amended by adding after the semi-colon, and before the words,