

## 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,

“public grounds” in the fifth line of paragraph one (1) of said section, the following: “municipal, school and drainage bonds or certificates hereafter issued.”

**SEC. 2. Certain deductions not permitted.** No deduction from the assessment of the stock of any bank or trust company shall be permitted because of such bank or trust company holding such bonds and certificates as may be exempted above.

Approved April 16, A. D. 1909.

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## CHAPTER 82.

### INDEBTEDNESS OF CITIES AND TOWNS.

H. F. 415.

AN ACT to amend the law as it appears in section thirteen hundred six-b (1306-b) of the supplement to the code, 1907, so as to authorize cities and incorporated towns to incur an indebtedness not exceeding in the aggregate added to all other indebtedness five per centum of the actual value of the taxable property within such cities or incorporated towns for the purpose of extending as well as purchasing, erecting or maintaining and operating waterworks, electric light and power plants, gas works and heating plants, or building and constructing sewers.

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

**SECTION 1. Indebtedness for extensions.** That the law as it appears in section thirteen hundred six-b (1306-b) of the supplement to the code, 1907, is hereby amended by inserting after the word “erecting” in line ten (10) of said section, the word “extending”.

**SEC. 2. In effect.** This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and Des Moines Daily News, newspapers published in the city of Des Moines.

Approved March 18, A. D. 1909.

I hereby certify that the foregoing act was published in the Register and Leader March 20, A. D. 1909, and in the Des Moines Daily News March 22, A. D. 1909.

W. C. HAYWARD,  
*Secretary of State.*

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## CHAPTER 83.

### ISSUANCE AND PAYMENT OF BONDS BY CITIES AND TOWNS.

S. F. 285.

AN ACT to amend the law as it appears in section thirteen hundred and six-e (1306-e) of the supplement to the code, 1907, relating to the issuance of bonds by cities and towns and providing a means for the payment of such bonds.

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

**SECTION 1. Bonds—how issued and paid.** The law as it appears in section thirteen hundred six-e (1306-e) of the supplement to the code, 1907, is hereby amended so as to read as follows:

“If a majority, in cities having more than ten thousand (10,000) population, or if, in cities and towns having a population of ten thousand (10,000) or less, two-thirds or more, of all the electors voting at such election, vote in favor of the issuance of such bonds, the council of such city or town shall issue the same as provided by section seven hundred twenty-six (726) of the