

SEC. 41. Exemption from taxation—use of public utilities. It shall be lawful for the boards of supervisors of the several counties and for the city councils of the several cities and towns of the state to exempt from taxation, all personal and real property, held and used for armory or military purposes; and it shall be lawful for any county or city or town which owns public utilities to grant to any organization of the guard which is stationed in such place, the free use of such public utilities.

SEC. 42. Governor may improve camp grounds and rifle ranges. The governor is authorized to expend from the funds appropriated for the support and maintenance of the guard such amounts as may be necessary in the erection of buildings and other improvements on the permanent camp grounds and rifle ranges purchased by the state for the use of the guard, or purchased by the United States for the use of the guard of this state, when in his judgment such buildings and improvements will be for the permanent good of the guard.

SEC. 43. Appropriation. There is appropriated out of any moneys in the treasury not otherwise appropriated, the sum of one hundred forty thousand (\$140,000) dollars per annum or so much thereof as may be necessary, for the support of the guard under the provisions of this act not applying to active service, which shall be drawn by a warrant, drawn by the auditor of state on the state treasurer, upon the certificate of the adjutant general approved by the governor, showing for what purpose each draft is to be or has been used, and no indebtedness shall be created in excess of such annual appropriation.

SEC. 44. Present commission, enlistments, contracts and organizations not affected—exceptions. The term of service and the rank of all officers and grades of all enlisted men in the guard at the time of the taking effect of this act shall not be affected thereby, unless especially mentioned herein, but each of said officers and enlisted men shall be held to service for the full period of the commission or enlistment under which he is then serving; neither shall the provisions of this act be construed to affect the continuity of the various organizations of the guard, nor of any contracts made by it, or by any of its organizations; provided, however, that upon the issuance of regulations and orders by the governor for the re-organization of the guard as herein contemplated or provided for, the governor may, if necessary in order to conform to such plan of re-organization, change the rank of any such officers or the grade of any such enlisted men.

Approved April 6, A. D. 1909.

CHAPTER 132.

LEVY OF TAX FOR THE POOR.

H. F. 230.

AN ACT to amend section two thousand two hundred and forty-seven (2247) of the code in relation to the levy of a poor tax.

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

SECTION 1. Amount of levy. That section two thousand two hundred and forty-seven (2247) of the code be amended by striking out the word "one" in the fifth line, and inserting in lieu thereof the word "two".

Approved April 8, A. D. 1909.