

## CHAPTER 126.

## OF MUNICIPAL TAXATION.

H. F. 258.

AN ACT to amend the law relating to the funds of cities and towns and to authorize cities and towns to transfer moneys from one fund to another by permission of court.

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

1 SECTION 1. **Transfer of funds—conditions.** That the law  
2 as it appears in section eight hundred ninety-four (894), supple-  
3 ment to the code, 1913, be and the same is hereby amended by adding  
4 thereto as sub-division thirteen (13) thereof, the following:

5 "13. That cities and towns having a population of eight thousand  
6 eight hundred (8800) or less may make either temporary or per-  
7 manent transfers from one fund to another by resolution concurred  
8 in by unanimous vote of the council; provided that the funds here-  
9 in referred to shall be those provided for in subdivisions one (1),  
10 two (2), three (3), five (5), six (6), seven (7), and eight (8) of  
11 section eight hundred ninety-four (894), code supplement, 1913;  
12 and provided said transfer and resolution are approved by the judge  
13 of the district court of the county in which the city or town is situat-  
14 ed, after a hearing had on a day to be by him fixed for the hearing  
15 of the same, after the publication in one or more newspapers pub-  
16 lished in said city or town or circulating therein five days or more  
17 prior to such hearing, which notice shall be addressed generally to  
18 the tax payers of said city or town and shall recite the substance of  
19 the proposed transfer, the amount thereof and the time when objec-  
20 tions to such transfer will be heard. Proof of publication shall be  
21 made as in case of original notices and the order of said judge shall  
22 be endorsed on the original resolution and entered of record in the  
23 minute book as a part of said resolution. Provided that in no case  
24 shall such transfer of funds be made where, as a result of such trans-  
25 fer, there would be a greater sum credited to any one fund than  
26 would be placed in such fund by the levy of the maximum number  
27 of mills, as provided for by statute."

1 SEC. 2. **Diversion of funds.** That the law as it appears in sec-  
2 tion nine hundred four (904) of the code be and the same is hereby  
3 amended by inserting after the comma following the word "title" in  
4 line six (6) of said section, the following words, "and sub-division  
5 thirteen (13) of section eight hundred ninety-four (894) of the sup-  
6 plement to the code, 1913, as amended by section one (1) hereof".

Approved April 3, A. D. 1917.