

3 courses of instruction in the constitution of the United States and  
4 in the constitution of the state of Iowa.

1 SEC. 2. **Extent of course of study.** Such instruction in the con-  
2 stitution of the United States and the constitution of the state of  
3 Iowa, shall begin not later than the opening of the eighth grade, and  
4 shall continue in the high school course to an extent to be determined  
5 by the superintendent of public instruction.

Approved March 30, A. D. 1921.

## CHAPTER 92

### TAXATION

S. F. 579.

AN ACT to amend section thirteen hundred sixty (1360) supplement to the code, 1913 (C. C. Sec. 4590); section thirteen hundred sixty-six (1366) supplement to the code, 1913, (C. C. Sec. 4595) as amended by chapter three hundred eighty-five (385) acts of the thirty-eighth general assembly; and section thirteen hundred seventy (1370) supplement to the code, 1913, (C. C. Sec. 4599) as amended by chapter two hundred forty-four (244) acts of the thirty-eighth general assembly, relating to assessment rolls and the time at which the assessment books and rolls shall be laid before the local board of review in cities having a population of ten thousand (10,000) or over.

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

1 SECTION 1. **Time of meeting of board of review.** That section  
2 thirteen hundred sixty (1360) supplement to the code, 1913, (C. C.  
3 4590) be amended by inserting after the period (.) and before the  
4 word "said" in the ninth (9th) line the following:

5 "Provided that in assessment districts where the board of review  
6 meets at any other time than the date fixed herein, the assessor shall  
7 change the date to correspond with the date upon which the board  
8 meets."

1 SEC. 2. **Return of assessment rolls.** That section thirteen hun-  
2 dred sixty-six (1366) supplement to the code, 1913 (C. C. Sec. 4595)  
3 as amended by chapter three hundred eighty-five (385) acts of the  
4 thirty-eighth general assembly be amended by adding thereto the fol-  
5 lowing:

6 "Provided, however, that in cities of ten thousand population and  
7 over, such assessment rolls shall be laid before the local board of  
8 review on or before the first Monday in May in each year and one  
9 of the books shall be returned to the city clerk not later than the  
10 tenth (10) day of June."

1 SEC. 3. **Time of meeting of board of review.** That section thir-  
2 teen hundred seventy (1370) supplement to the code, 1913 (C. C.  
3 Sec. 4599) as amended by chapter two hundred forty-four (244) acts  
4 of the thirty-eighth general assembly be amended by adding thereto  
5 the following:

6 "Provided, however, that in cities having a population of ten thou-  
7 sand (10,000) or over, such board shall meet on the first Monday of

8 May and shall complete its duties not later than the first day of June."

1 SEC. 4. Publication clause. This act being deemed of immedi-  
2 ate importance shall take effect and be in force from and after its  
3 publication in The Des Moines Daily Capital and The Council Bluffs  
4 Nonpareil.

Approved March 31, A. D. 1921.

I hereby certify that the foregoing act was published in the Des Moines Capital  
April 1, 1921, and in the Council Bluffs Nonpareil April 2, 1921.

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

## CHAPTER 93

### SCHOOLS AND SCHOOL DISTRICTS

S. F. 273.

AN ACT to amend section one (1) chapter one hundred sixteen (116), acts of the  
thirty-eighth (38th) general assembly, and section one (1) chapter seventy-seven  
(77), acts of the thirty-eighth (38th) general assembly, relating to school taxes  
levied for the general fund, and estimated therefor.

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

1 SECTION 1. General levy increased. That section one (1) chap-  
2 ter one hundred sixteen (116) of the acts of the thirty-eighth gen-  
3 eral assembly be amended by striking out the word "sixty-five" in  
4 lines five (5) and six (6) thereof and inserting in lieu thereof the  
5 word "eighty" and by striking out in line seven (7) the word "eighty"  
6 and inserting in lieu thereof the words "one hundred".

1 SEC. 2. General levy increased. That section one (1) chapter  
2 seventy-seven (77) of the acts of the thirty-eighth general assembly  
3 be amended by striking out the word "sixty" in line five (5) and  
4 inserting the word "eighty" in lieu thereof, and also by striking out  
5 from line seven (7) the words "six hundred and fifty" and inserting  
6 in lieu thereof the words "one thousand"; provided, however, that  
7 in any school corporation having a population of fifty thousand or  
8 more the maximum levy provided in section two (2) hereof may be  
9 increased to ninety dollars (\$90.00) per each person of school age  
10 in said district.

Approved April 1, A. D. 1921.