

37 dismissing the petition as in its judgment will be for the best interests
38 of all concerned, which decision shall be final.

39 7. Election. If the petition for dissolution is approved, an elec-
40 tion shall be called and held as provided in sections twenty-four (24)
41 and twenty-five (25) of this act.

42 8. Separate ballot boxes. If such district includes a city, town,
43 or village having a population of two hundred (200) or more inhab-
44 itants, separate ballot boxes shall be provided for the voters therein
45 and outside thereof, and a majority of the votes cast both within and
46 without said city, town or village shall be required to effect a dis-
47 solution of the district.

48 9. Canvass and return of vote—expense. The judges of election
49 shall count the ballots, make return to and deposit the ballots with
50 the county superintendent, who shall enter the return of record in his
51 office. If the majority of the votes cast are in favor of the proposi-
52 tion, the school district shall be dissolved, and a new school corpora-
53 tion or corporations shall be organized in the same manner in which
54 other new corporations are organized under section four (4) of this
55 act, and expenses incurred by the county superintendent shall be paid
56 as provided by section thirty-two (32) of this act.

1 **SEC. 48. Completion of organization of consolidated districts.** All
2 consolidated school corporations in process of establishment or or-
3 ganization at the time this act takes effect, may complete their
4 organization under the law in force immediately prior to the taking
5 effect of this act.

Approved April 1, A. D. 1924.

I hereby certify that the foregoing act was published in the Des Moines News, April 28, 1924,
and the Iowa Forum, April 30, 1924.

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

CHAPTER 17

SCHOOLS AND SCHOOL DISTRICTS

H. F. 110

AN ACT to amend, revise, and codify sections two thousand six hundred fifty-three (2653), and two thousand six hundred fifty-eight (2658) of the compiled code of Iowa, and sections two thousand six hundred fifty (2650) and two thousand six hundred sixty (2660) of the supplement to said code, relating to education.

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

That section two thousand six hundred fifty (2650) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

1 **SECTION 1. School taxes.** The board of each school corporation shall
2 at its regular meeting in July, or at a special meeting called between
3 the time for the regular meeting and the third Monday in August,
4 estimate the amount required for the general fund. The amount
5 so estimated shall not exceed the following sum for each person of
6 school age:

- 7 1. In consolidated districts maintaining an approved high school
8 course, one hundred dollars (\$100.00).
9 2. In school corporations having a school enumeration of ten thou-
10 sand (10,000) or more, seventy dollars (\$70.00).
11 3. In all other school corporations, eighty dollars (\$80.00); pro-
12 vided that corporations not maintaining an approved high school and
13 which have tuition pupils attending high school in other districts may
14 levy such an additional amount above the said eighty dollars (\$80.00)
15 as will be necessary to pay the cost of tuition for such pupils.

1 **SEC. 2. Additional taxes.** If the amount so estimated in any school
2 corporation does not equal one thousand dollars (\$1,000.00) for each
3 school thereof, the corporation may estimate not to exceed one thous-
4 and dollars (\$1,000.00) for each school in the corporation.

1 **SEC. 3. Transportation fund—tax for free textbooks.** In addition
2 to the amounts authorized by the two (2) preceding sections, school
3 boards may include in their estimates not to exceed five dollars (\$5.00)
4 for each person of school age for transporting children to and from
5 school, when authorized by law; also the additional sum authorized
6 by section twenty-six hundred ninety-five (2695) of the compiled code.

1 **SEC. 4. Taxes estimated in mills.** School corporations containing
2 territory in adjoining counties may vote and estimate all taxes for
3 school purposes in mills.

1 **SEC. 5. Apportionment of taxes.** The boards of school townships
2 shall apportion any tax voted by the annual meeting for schoolhouse
3 fund among the several subdistricts in such a manner as justice and
4 equity may require, taking as the basis of such apportionment the
5 respective amounts previously levied upon said subdistricts for the
6 use of said fund.

1 **SEC. 6. Contract for use of library.** The board of directors of any
2 school corporation in which there is no free public library may contract
3 with any free public library for the free use of such library by the
4 residents of such school district, and pay such library the amount
5 agreed therefor as provided by law. During the existence of such
6 contract, the board shall certify annually a tax sufficient to pay such
7 library the consideration agreed upon, not exceeding one (1) mill on
8 the dollar of the taxable property of such district. During the ex-
9 istence of such contract, the school corporation shall be relieved from
10 the requirement that the school treasurer withhold funds for library
11 purposes. This section shall not apply in townships where a con-
12 tract for other library facilities is in existence.

1 **SEC. 7. Taxes certified.** The amount estimated as provided by the
2 six (6) preceding sections shall be certified to the board of supervisors
3 on or before the first Monday of September in each year.

That sections two thousand six hundred fifty-three (2653) and two
thousand six hundred fifty-eight (2658) of the compiled code of Iowa
are amended, revised, and codified to read as follows:

1 **SEC. 8. County auditor to report.** On the first day of January of
2 each year the county auditor shall report to the auditor of state in
3 such form as he may prescribe, giving the amount of permanent school
4 funds held by the county, and the amount of interest due prior to
5 January first, still remaining unpaid.

That section two thousand six hundred sixty (2660) of the supplement to the compiled code of Iowa is amended, revised, and codified to read as follows:

- 1 **SEC. 9. School bonds.** The board of directors of any school cor-
 2 poration when authorized by the voters at the annual meeting, or
 3 at a special meeting called for that purpose, may issue the negotiable,
 4 interest-bearing school bonds of said corporation for borrowing money
 5 for any or all of the following purposes:
 6 1. To acquire sites for school purposes.
 7 2. To erect, complete, or improve buildings authorized for school
 8 purposes.
 9 3. To acquire equipment for schools, sites, and buildings.

Approved April 10, A. D. 1924.

I hereby certify that the foregoing act was published in the Des Moines News, April 28, 1924, and the Iowa Forum, April 30, 1924.

W. C. RAMSAY, *Secretary of State*

CHAPTER 18

SCHOOLS AND SCHOOL DISTRICTS

H. J. R. 7

JOINT RESOLUTION providing for the publication of house file No. 100, an act relating to education—school districts, and house file No. 110, an act relating to education—school funds and bonds.

WHEREAS, conditions exist which make it desirable that house file No. 100, an act relating to education—school districts, and house file No. 110, an act relating to education—school funds and bonds, passed by the special session of the fortieth general assembly become effective at once in order to give the people of the state of Iowa the benefit thereof, therefore,

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

- 1 **SECTION 1. Publication authorized.** That house file No. 100 and
 2 house file No. 110, bills passed by the special session of the fortieth
 3 general assembly and approved by the governor, being deemed of im-
 4 mediate importance shall take effect and be in full force from and
 5 after their publication in the Des Moines News and The Iowa Forum,
 6 newspapers published in the city of Des Moines, Iowa, and the sec-
 7 retary of state is hereby authorized and directed to cause house file
 8 No. 100 and house file No. 110 to be published as provided herein.

- 1 **SEC. 2. Publication.** This act being deemed of immediate im-
 2 portance shall be in full force and effect from and after its publication
 3 in the Des Moines News and the Iowa Forum, newspapers published
 4 in the city of Des Moines, Iowa.

Approved April 22, A. D. 1924.

I hereby certify that the foregoing act was published in the Iowa Forum, April 23, 1924, and the Des Moines News, April 23, 1924.

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