

CHAPTER 64

MONROE COUNTY

S. F. 289

AN ACT to legalize the levy and collection by the board of supervisors and treasurer of Monroe county, Iowa, of a cemetery tax of five-tenth (.5) of one mill (.001) on the dollar, of the taxable property of Monroe county, Iowa, for the year 1922.

WHEREAS, during the year 1922, and for many years prior thereto, there was located in the city of Albia, Monroe county, Iowa, a public cemetery known as Oak View cemetery of Albia, Iowa; and

WHEREAS, said Oak View cemetery was used by citizens from all parts of Monroe county, Iowa, for burial purposes; and

WHEREAS, Monroe county, Iowa, owned lots within said cemetery which were, and are used, by the said county for burial purposes; and

WHEREAS, on September 11, 1922, the board of supervisors of Monroe county, Iowa, levied a cemetery tax of five-tenths (.5) of one mill (.001) on the dollar, of the taxable property of Monroe county, Iowa, for the purpose of aiding in the care and maintenance of said Oak View cemetery of Albia, Iowa, which said tax was collected during the year 1923 by the treasurer of Monroe county, Iowa; and

WHEREAS, doubts have arisen as to the legality of said tax levy so made by the board of supervisors and collected by the treasurer of Monroe county, Iowa; now therefore

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

1 SECTION 1. **Proceedings.** That all proceedings and acts of the
2 board of supervisors of Monroe county, Iowa, and of other officers
3 of Monroe county, Iowa, in relation to the levy and collection of a
4 cemetery tax of five-tenths (.5) of one mill (.001) on the dollar, of the
5 taxable property of said county for the year 1922, be, and the same
6 are hereby validated and legalized in all respects.

1 SEC. 2. **Litigation.** Nothing in this act shall in any manner affect
2 pending litigation.

1 SEC. 3. **Publication.** This act being deemed of immediate im-
2 portance shall take effect and be in force from and after its publication
3 in the Des Moines Register, a newspaper published in the city of Des
4 Moines, Iowa, and in the Albia Union-Republican, a newspaper pub-
5 lished in Albia, Monroe county, Iowa, all without expense to the state.

Approved January 31, A. D. 1924.

I hereby certify that the foregoing act was published in the Albia Union Republican, Feb-
ruary 7, 1924, and the Des Moines Register, February 4, 1924.

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