

CHAPTER 113

CEMETERIES

H. F. 765

AN ACT to amend chapter eighty-nine (89), acts of the thirty-ninth general assembly (S. C. C. 3445-a1) relating to the expenditure of moneys for cemetery purposes.

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

1 SECTION 1. **Expenditures.** That the law as it appears in section
2 one (1), chapter eighty-nine (89), acts of the thirty-ninth general
3 assembly, be and the same is hereby amended by inserting after the
4 word "county" in line one (1) thereof, a comma and the words "city,
5 town or township".

1 SEC. 2. **Joint support.** Whenever any city or town utilizes a town-
2 ship cemetery for burial purposes, the city or town council and the
3 board of trustees of the township may join in the common purpose
4 of improving, maintaining and supporting such cemetery. Whenever
5 any such agreement is entered into between the township and a city
6 or town, the township trustees and the city or town council shall
7 constitute a joint cemetery board, but in no case shall the number
8 of votes of the city or town council exceed that of the township
9 trustees.

Approved April 20, A. D. 1923.

CHAPTER 114

CITIES AND TOWNS

S. F. 666

AN ACT to amend the law as it appears in section six hundred sixteen (616), supplement to the code, 1913, (C. C. 3485), relating to the taxation of agricultural lands within cities and towns.

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

1 SECTION 1. **Taxation of lands.** That the law as it appears in sec-
2 tion six hundred sixteen (616), supplement to the code, 1913, (C. C.
3 3485), be and the same is hereby amended by inserting in the first
4 line of said section six hundred and sixteen (616) and immediately
5 following the word "within" the words "the limits of any city or town
6 having a population of five thousand or less or within".

Approved April 16, A. D. 1923.