

1 SEC. 2. This act being deemed of immediate importance shall take  
 2 effect and be in force from and after its publication in the Argo  
 3 Gazette, a newspaper published at West Union, Iowa, and Waukon  
 4 Republican and Standard, a newspaper published at Waukon, Iowa.

House File No. 342. Approved April 13, 1933.

I hereby certify that the foregoing act was published in the West Union Argo Gazette,  
 April 19, 1933, and the Waukon Republican and Standard, April 19, 1933.

MRS. ALEX MILLER, *Secretary of State.*

## CHAPTER 251

### MONTOUR SCHOOL DISTRICT. TAX REFUNDS

#### H. F. 364

AN ACT authorizing the board of supervisors of Tama county, Iowa, to make certain  
 refunds of taxes to the taxpayers of the Montour independent school district, located  
 in said Tama county, Iowa.

WHEREAS, the board of supervisors of Tama county, Iowa, levied a forty-  
 eight (48) mill school tax on the property situated in the Montour inde-  
 pendent school district situated in Tama county, Iowa, under chapter two  
 hundred twenty-seven (227), of the code, 1931, in the year 1932, to be  
 collected in the year 1933, and

WHEREAS, there is now a surplus of approximately ten thousand dollars  
 (\$10,000) in the treasury of said school district, and

WHEREAS, said forty-eight (48) mill levy will produce in the year 1933  
 approximately the sum of seventy-seven hundred dollars (\$7,700), and

WHEREAS, the yearly appropriated expenses of said school district do  
 not exceed the sum of seventy-five hundred dollars (\$7,500), and

WHEREAS, the said forty-eight (48) mill levy is excessive and unneces-  
 sary and a twenty (20) mill levy would have been an adequate levy for  
 said school district, and

WHEREAS, it is imperative to relieve the taxpayers of said district from  
 said excessive levy,

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

1 SECTION 1. That said board of supervisors of Tama county, are  
 2 hereby authorized and directed to refund to any taxpayer of said  
 3 school district who shall pay, or has paid, the amount of the tax due  
 4 from him under said levy, the difference between the amount so paid  
 5 and what the taxpayer would have paid if the levy had been twenty  
 6 (20) mills.

1 SEC. 2. This act being deemed of immediate importance shall be  
 2 in full force and effect after its passage and publication in the Tama  
 3 News-Herald, a newspaper published at Tama, Iowa, and in the Mar-  
 4 shalltown Times-Republican, a newspaper published at Marshalltown,  
 5 Iowa, without expense to the state.

House File No. 364. Approved April 5, 1933.

I hereby certify that the foregoing act was published in the Tama News-Herald,  
 April 13, 1933, and the Marshalltown Times-Republican, April 8, 1933.

MRS. ALEX MILLER, *Secretary of State.*