

## CHAPTER 89

## AUDITOR OF STATE

## H. F. 49

AN ACT to repeal sections one hundred thirteen (113) and one hundred twenty-four (124), both of the code, 1935, and to enact substitutes therefor, relating to the auditing of financial records of counties, schools, townships and cities, including cities under special charter, and other municipalities.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section one hundred thirteen (113), code, 1935, is  
2 hereby repealed and the following enacted in lieu thereof: "113. The  
3 auditor of state shall cause the financial condition and transactions of  
4 all county and city offices, including cities acting under special charter,  
5 and all school offices other than those in rural and village independent  
6 districts and school townships to be examined at least once each year  
7 by the state examiners of accounts."

1 SEC. 2. Section one hundred twenty-four (124), code, 1935, is  
2 hereby repealed and the following enacted in lieu thereof: "124. Any  
3 township or municipal corporation not embraced within the foregoing  
4 provisions of this chapter, and any school corporation in which an an-  
5 nual examination is not required, may on application to the auditor  
6 of state, secure an examination of its financial transactions and the  
7 condition of its funds, or a like examination may be had on applica-  
8 tion of twenty-five per cent or more of the taxpayers of said township  
9 or other corporation, or if there are fewer than one hundred taxpayers  
10 in such corporation, said application to be accompanied by such show-  
11 ing of facts as in the opinion of the auditor of state will justify such  
12 examination, or, in school corporations in which an annual examina-  
13 tion is not required, such examination on proper showing may be had  
14 on the written request of the county superintendent of schools."

1 SEC. 3. This act being deemed of immediate importance shall be  
2 in force and effect from and after its passage and publication in two  
3 newspapers of this state as provided by law.

House File 49. Approved March 24, 1937.

I hereby certify that the foregoing act was published in the Creston Times, April 1, 1937, and the Red Oak Sun, April 2, 1937.

ROBERT E. O'BRIAN, *Secretary of State.*

(Newspapers selected in accordance with Sec. 55 of the Iowa code.)

## CHAPTER 90

## FREE DISTRIBUTION OF CODES AND OTHER LEGAL PUBLICATIONS

## H. F. 36

AN ACT to repeal section two hundred thirty-seven (237), code, 1935, and to enact a substitute therefor, relating to the free distribution by the superintendent of printing of codes and other legal publications issued by the state.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. Section two hundred thirty-seven (237), code, 1935, is  
2 hereby repealed and the following is enacted in lieu thereof, to wit:

3 "237. Laws—free distribution. The superintendent of printing  
4 may distribute gratuitously, to interested persons, the code of 1897  
5 and all supplements and supplemental supplements thereto; also all  
6 codes which have been issued subsequent to the code of 1897 and  
7 which have been supplanted by a newly issued code; also all session  
8 laws which antedate the publication of the last issued code by at least  
9 four years; provided that he shall maintain in reserve such number of  
10 copies of each such books as may be fixed by the executive council.  
11 Such reserve when fixed shall not be distributed except on the order  
12 of the executive council."

House File 36. Approved April 2, 1937.

## CHAPTER 91

### LOCAL BUDGET LAW

S. F. 89

AN ACT to amend the law as it appears in chapter twenty-four (24) of the code, 1935, known as the local budget law; to create a state board to review upon appeal certain budgets, proposed expenditures and tax levies; to provide for the organization of such state appeal board, and to prescribe its powers and specify its duties; to provide for the employment of qualified deputies and necessary help; to provide for appeal to such board; to make appropriation therefor, and to repeal all acts, or parts of acts, in conflict herewith.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 SECTION 1. That the law, as it appears in section three hundred  
2 sixty-nine (369) of the Code, 1935, be and the same is hereby amended  
3 by adding thereto, at the end thereof, and as sub-division six (6) of  
4 said section, the following paragraph:

5 "6. The words 'State Board' shall mean the State Appeal Board as  
6 created by Section three (3) of this Act."

1 SEC. 2. That the law, as it appears in chapter twenty-four (24)  
2 of the code, 1935, be and the same is hereby amended by substituting  
3 the words "State Board" whenever and wherever the word "Comp-  
4 troller" appears anywhere in the provisions of said chapter twenty-  
5 four (24).

1 SEC. 3. That the law, as it appears in chapter twenty-four (24)  
2 of the code, 1935, be and the same is hereby further amended by add-  
3 ing thereto, at the end thereof, and as sections three hundred ninety-  
4 h one (390-h1), three hundred ninety-h two (390-h2), three hundred  
5 ninety-h three (390-h3), three hundred ninety-h four (390-h4), three  
6 hundred ninety-h five (390-h5), three hundred ninety-h six (390-h6),  
7 and three hundred ninety-h seven (390-h7) of said chapter, the fol-  
8 lowing:

9 390-h1. There is hereby created to administer this act, a State  
10 Board to be known as the State Appeal Board, which State Board shall  
11 consist of the

- 12 (a) Comptroller,
- 13 (b) Auditor of State, and
- 14 (c) Treasurer of State