

3 said sums of money in the fund herein created, and the same shall be-
4 come a part of said fund the same as the proceeds provided for herein,
5 and shall be used for the purpose of retiring existing warrants or for
6 making loans under the provisions hereof.

1 SEC. 12. All acts or parts of acts in conflict with this act are
2 suspended so far as they affect this act, while this act is in effect.

1 SEC. 13. All loans made under the provisions of this act shall be
2 made for a period of not to exceed twelve months, payable on or before
3 due date.

1 SEC. 14. From and after the first day of July, 1938, this act shall
2 cease to be in force, except for the purpose of collecting the tax and
3 loans, and retiring the warrants.

1 SEC. 15. This act being brought forth to meet an emergency
2 through the police power of the state, and being deemed of immediate
3 importance, shall be in full force and effect after its publication as
4 provided by law.

House File 1. Approved January 22, 1937.

I hereby certify that the foregoing act was published in the Ames Tribune, Ames,
January 23, 1937, and the News-Republican, Boone, January 23, 1937.

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

CHAPTER 150

COUNTY LIMESTONE QUARRIES

H. F. 147

AN ACT authorizing county supervisors to purchase agricultural lime and resell same to farmers and to locate, purchase or acquire by condemnation for county use limestone quarries for the production of agricultural lime, and for the sale of such agricultural lime to the farmers, and the transportation of same; and levying of a special assessment tax against the farmer so benefited, the issuance of anticipatory warrants secured by such special assessment, payable in installments over a five year period.

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

1 SECTION 1. The board of supervisors of any county where there is
2 no privately owned quarry, or when a privately owned quarry is un-
3 able to supply limestone in the same amount and at the same price and
4 terms, shall have the jurisdiction, power and authority, at any regular,
5 special or adjourned session to establish, locate, acquire by purchase,
6 condemnation or lease for the county use, any limestone quarry not at
7 that time being operated by private individuals, corporations or as-
8 sociations, suitable for agricultural purposes. Such quarry shall not
9 be so established, located, acquired, or leased unless and until the
10 board has determined by actual investigation that the county can pro-
11 duce by such method lime at less cost than lime of the same quality
12 may be purchased by the county and delivered in the county from
13 other sources.

1 SEC. 2. The board of supervisors shall have the authority and
2 power to acquire such equipment as it shall deem necessary for the

3 operation of any limestone quarry acquired for the production of
4 agricultural lime.

1 SEC. 3. When a petition signed by fifty or more owners of farms
2 within the county requesting the board of supervisors to sell lime to
3 them under this act is filed with the board of supervisors, or when a
4 petition signed by any number of owners of farms within the county
5 requesting the board of supervisors to sell to them under this act an
6 amount of lime aggregating not less than five thousand (5000) ton,
7 is filed with the board of supervisors, said board may provide for and
8 sell, under the provisions of this act, such lime as is requested to the
9 said farm owners signing the petition and to any others requesting
10 such sale of lime.

1 SEC. 4. The board shall have full power and authority to quarry,
2 pulverize and sell or to purchase and resell to said farm owners in
3 their respective counties, limestone for their use on their farms and
4 may either sell same for cash, or on application of any farm owner
5 in the county, written notice having been first given to the mortgage
6 or lien holder and consent of said lien holders having been obtained
7 in writing, which consent shall be filed in the office of the county
8 auditor, provide agricultural lime, and deliver same to farm of ap-
9 plicant, payment for same to be provided for by a special assessment
10 tax levy against the real estate so benefited in the amount of the
11 sales value and transportation of said agricultural lime, which assess-
12 ment shall be payable at the option of the owner of the farm or his
13 legal heirs or assignees in its entirety on or before December 1st fol-
14 lowing the receipt of said lime or may be paid in five equal annual in-
15 stallments payable on March 1st of each succeeding year with the or-
16 dinary taxes until said special assessment is fully paid. The special
17 assessment shall, by consent, be a lien prior to any lien or liens upon
18 said real estate.

1 SEC. 5. All unpaid installments of the special assessment tax levied
2 against the property described in the preceding section shall bear in-
3 terest at the rate of six per cent and all delinquent installments shall
4 be subject to the same penalties as are now applied to delinquent gen-
5 eral taxes.

1 SEC. 6. The board shall have the authority for the purpose of
2 financing and carrying out the provisions of this act to issue anticipa-
3 tory warrants drawn on the county, in denominations of one hundred
4 dollars (\$100.00), five hundred dollars (\$500.00) and one thousand
5 dollars (\$1,000.00), which anticipatory warrants shall draw interest
6 at not more than three and one-half per cent per annum; and shall
7 not be a general obligation on the county and be secured only by the
8 special assessment tax levy as herein provided.

1 SEC. 7. All such anticipatory warrants shall be signed by the chair-
2 man of the board of supervisors and attested by the county auditor
3 with his official seal attached thereto, and dated as of the date of sale,
4 and shall not be sold for less than par value. Said bonds may be
5 drawn and sold from time to time as the need for funds to carry out
6 the purpose of this act arises.

1 SEC. 8. All anticipatory warrants drawn under the provisions of
2 this act, shall be numbered consecutively, and be registered in the office
3 of the county treasurer and be subject to call in numerical order at
4 any time when sufficient money derived from the sale of such lime-
5 stone or the payment of a special assessment levied therefor, is in the
6 hands of the county treasurer to retire any of said warrants together
7 with accrued interest thereon.

1 SEC. 9. The cost price of this agricultural lime shall be fixed by
2 the board of supervisors, at not less than the actual cost of production
3 at the quarry with ten per cent added to provide for the cost of and
4 depreciation on the equipment used in the production of said agri-
5 cultural lime, together with any cost in transportation of the lime
6 from the quarry to the farm of applicant.

1 SEC. 10. In calculating the cost price of the agricultural lime to the
2 county as referred to in section 9 herein, all elements of the cost of the
3 operations, including the amortization of the purchase price of any
4 quarries, lands, or equipment over the period during which any bonds,
5 warrants or other obligations incurred by the county therefor shall
6 mature, cost of all labor, proportionate and actual administrative
7 overhead of county officials and other county executive employees in
8 administering said act and conducting said business, repairs to plant
9 machinery and equipment, wages of all employees and all other costs
10 of production shall be kept in a separate system of accounts, and all
11 books and records with respect to the cost of said agricultural lime-
12 stone and the methods of bookkeeping and all records in connection
13 with the production, disposal and sale of said agricultural limestone
14 shall be open to the inspection of the public at all times.

1 SEC. 11. The board is specifically authorized to use relief labor in
2 the production of agricultural lime as provided for in this act, but
3 shall pay the prevailing labor scale for that type of work, customary
4 in that vicinity.

1 SEC. 12. This act, being deemed of immediate importance, shall
2 be in full force and effect from and after its passage and publication
3 in the Cedar Valley Daily Times, a newspaper published at Vinton,
4 Iowa, and The Toledo Chronicle, a newspaper published at Toledo,
5 Iowa.

House File 147. Approved April 2, 1937.

I hereby certify that the foregoing act was published in the Cedar Valley Daily Times,
April 8, 1937, and the Toledo Chronicle, April 8, 1937.

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