

## CHAPTER 199

## TAXATION

## H. F. 119

AN ACT extending the time in which to pay, without penalty, the first installment of all taxes payable in 1937, and to provide for interest on said installment in case payment is not made within the time specified.

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

1 SECTION 1. That the first half, or what is denominated in the stat-  
2 utes as the first installment, of all taxes payable in the year 1937 shall  
3 not be deemed delinquent until July 1, 1937, and may be paid at any  
4 time prior to said day without interest as a penalty. Any penalty  
5 paid prior to the taking effect of this act shall be credited as a pay-  
6 ment on the second installment. If said installment be not paid prior  
7 to said July 1, 1937, it shall draw, from April 1, 1937, interest as a  
8 penalty, three-fourths of one (1) per cent per month until paid.

1 SEC. 2. This act, being deemed of immediate importance, shall take  
2 effect and be in full force from and after its publication in The Milo  
3 Motor, a newspaper published at Milo, Iowa, and in the Greenfield  
4 Free Press, a newspaper published at Greenfield, Iowa.

House File 119. Approved April 14, 1937.

I hereby certify that the foregoing act was published in the Milo Motor, April 22, 1937, and the Greenfield Free Press, April 22, 1937.

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

## CHAPTER 200

## LEVEES AND DRAINAGE DISTRICTS

## S. F. 464

AN ACT so to amend section seventy-five hundred thirty-nine (7539), code of Iowa, 1935, as to authorize and direct boards of supervisors to move, build or rebuild secondary road bridges on public highways intersecting levees, drainage ditches, drains or changes of natural watercourses only in such instances, as in their discretion, the same shall promote the general public welfare.

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

1 SECTION 1. Section seventy-five hundred thirty-nine (7539) of the  
2 code of Iowa, 1935, is hereby amended by inserting in line five (5)  
3 thereof, immediately following the word "supervisors" and immedi-  
4 ately prior to the word "shall" found in said line five (5) thereof, the  
5 following phrase:

6 "when in the exercise of its sound discretion it appears that it will  
7 promote the general public welfare"

1 SEC. 2. This act being deemed of immediate importance shall be  
2 in full force and effect from and after its passage and publication in  
3 the Monroe County News, a newspaper published at Albia, Iowa, and  
4 the Daily Iowegian & Citizen, a newspaper published at Centerville,  
5 Iowa.

Senate File 464. Approved May 1, 1937.

I hereby certify that the foregoing act was published in the Monroe County News, May 24, 1937, and the Iowegian and Citizen, May 19, 1937.

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