

CHAPTER 164

SURPLUS OF TAX TO PAY JUDGMENT

H. F. 508

AN ACT to amend section sixty-two hundred twenty-two (6222), code, 1935, relating to the general subject of taxation.

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

1 SECTION 1. Section sixty-two hundred twenty-two (6222), Code,
2 1935, is hereby amended by changing the words "board of assessment
3 and review" to "tax commission" in lines four (4) and five (5) there-
4 of.

Approved April 3, 1939.

CHAPTER 165

ANTICIPATION OF SPECIAL TAXES

S. F. 356

AN ACT to amend sections sixty-two hundred sixty-one (6261), code, 1935, relating to the anticipation of special taxes and the issuance of certificates or bonds, authorized in said sections, and providing for a vote of the people thereon.

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

1 SECTION 1. That Section sixty-two hundred sixty-one (6261),
2 Code, 1935, is hereby amended by adding thereto as subsections one
3 (1) and two (2) the following:

4 "1. No certificates or bonds for such improvements shall be issued
5 unless such city or town shall have given fifteen (15) days notice by
6 publication of a fixed time for the hearing upon such proposed issuing
7 of bonds or certificates, at which hearing the taxpayers of the city or
8 town and any other interested persons for or against such proposal
9 may be given an opportunity to be heard.

10 "2. Within fifteen (15) days after the decision of the city or town
11 council, or board of commissioners, if such decision is in favor of the
12 issuance of such bonds or certificates as provided for in this Chapter,
13 then an appeal may be taken by a number of persons in such munici-
14 pality equal to one-fourth ($\frac{1}{4}$) of one (1) per cent of those voting for
15 the office of governor at the last general election in such municipality,
16 but in no event less than ten (10) persons who are affected by the pro-
17 posed issuance of such bonds or certificates; such appeal to be per-
18 fected by filing the same with the Clerk of the city, town, or municipal
19 government which is proposing to authorize the issuance of such bonds
20 or certificates, on a written protest setting forth their objections to
21 the issuance of such bonds or certificates and the grounds for such
22 objections; provided that at least three (3) of such persons shall have
23 appeared at such hearing and made objection, either general or spe-
24 cific, to the issuance of such bonds or certificates.

25 Upon the filing of any such protest the said Clerk shall immediately
26 prepare a true and complete copy of said written protest, together
27 with a full statement describing the proposed improvement, and bonds