

28 or certificates to be issued in anticipation of taxes therefor, and to  
 29 which objections are made, and shall transmit the same forthwith  
 30 to the state appeal board; and all the provisions applicable thereto, as  
 31 contained in Chapter ninety-one (91) Acts of the Forty-seventh  
 32 (47th) General Assembly of Iowa, shall thereafter govern the proceed-  
 33 ings with reference to said appeal. Such appeal shall be heard and  
 34 determined within twenty (20) days from the receipt by the state  
 35 appeal board of such protest, and at least three (3) of the number of  
 36 persons signing such protest and the proper officers of the munic-  
 37 ipality shall be given five (5) days notice of the time and place set  
 38 for the hearing on said appeal; that the state appeal board is and shall  
 39 be required to render its decision upon said protest within ten (10)  
 40 days after such hearing is held."

1 SEC. 2. Subsection two (2) of section one (1) hereof shall not be  
 2 applicable if the question of the proposed improvement and the issu-  
 3 ance of such bonds and certificates, has been approved by a vote of the  
 4 people at an election called and held in the manner provided by Chap-  
 5 ter three hundred nineteen (319), Code, 1935, so far as applicable,  
 6 and which election has been carried by such percentage of the total  
 7 vote cast at said election as provided for in section one thousand one  
 8 hundred seventy-one-d four (1171-d4), Code, 1935.

Approved April 26, 1939.

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## CHAPTER 166

### RETIREMENT SYSTEM FOR POLICEMEN AND FIREMEN

S. F. 330

AN ACT to make the provisions of chapter three hundred twenty-two-F1 (322-F1), relating to retirement systems for policemen and firemen, applicable to special charter cities.

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

1 SECTION 1. The provisions of chapter three hundred twenty-two-  
 2 F1 (322-F1), Code, 1935, are hereby made applicable to special char-  
 3 ter cities.

Approved April 15, 1939.

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## CHAPTER 167

### RESTRICTED RESIDENCE DISTRICTS

H. F. 544

AN ACT to amend sections sixty-four hundred seventy-four (6474), sixty-four hundred seventy-five (6475), and sixty-four hundred seventy-six (6476), code, 1935, relating to restricted residence districts.

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

1 SECTION 1. Section sixty-four hundred seventy-four (6474), Code,  
 2 1935, is hereby amended by inserting in line three (3) after the word