

12 corporation as fixed by the renewal, amended and substituted articles  
 13 of incorporation, a certificate of renewal of the corporate existence  
 14 of said company, providing that said corporate existence shall expire  
 15 September 20, 1960.

1 SEC. 2. Nothing herein contained shall be construed as to affect  
 2 pending litigation, if any.

1 SEC. 3. This act being deemed of immediate importance shall take  
 2 effect and be in force from and after its publication in The Bancroft  
 3 Register, a newspaper published in Bancroft, Iowa, and The Algona  
 4 Upper Des Moines, a newspaper published in Algona, Iowa, said  
 5 publication to be without expense to the state.

Approved April 5, 1941.

I hereby certify that the foregoing act was published in the Bancroft Register, Bancroft, Iowa, April 17, 1941, and the The Algona Upper Des Moines, Algona, Iowa, April 17, 1941.

EARL G. MILLER, *Secretary of State.*

## CHAPTER 319

### BLACK HAWK COUNTY

#### H. F. 518

AN ACT to legalize and validate proceedings taken by the board of supervisors of Black Hawk County, Iowa, authorizing and providing for the issuance of \$45,000.00 refunding bonds of said county and providing for the levy of taxes to pay said bonds.

WHEREAS, the board of supervisors of Black Hawk county, Iowa, has heretofore adopted proceedings authorizing and providing for the issuance of \$45,000.00 refunding bonds of said county, dated March 1, 1941, for the purpose of refunding a like amount of funding bonds of said county bearing a higher rate of interest, and in and by said proceedings also provided for the levy of taxes to pay the principal of and interest upon said refunding bonds; and

WHEREAS, doubts have arisen concerning the validity and legal sufficiency of said proceedings and concerning the provisions made for the levy of taxes as aforesaid and it is deemed advisable to put said doubts, and all others that may arise, forever at rest; now therefore,

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

1 SECTION 1. That all proceedings heretofore taken by the board of  
 2 supervisors of Black Hawk county, Iowa, authorizing and providing  
 3 for the issuance of \$45,000.00 refunding bonds of said county, dated  
 4 March 1, 1941, and making provision for the levy of taxes to pay the  
 5 principal and interest of said bonds are hereby legalized, validated  
 6 and confirmed, and said refunding bonds issued pursuant to and in  
 7 accordance with said proceedings are hereby declared to be legal and  
 8 to constitute valid and binding obligations and indebtedness of said  
 9 county.

1     SEC. 2. Nothing in this act shall affect pending litigation.

1     SEC. 3. This act, being deemed of immediate importance, shall take  
2 effect and be in force from and after its publication in the Waterloo  
3 Daily Courier, a newspaper published in Waterloo, Iowa, and in the  
4 Cedar Falls Daily Record, a newspaper published in Cedar Falls, Iowa,  
5 all without expense to the state.

Approved April 5, 1941.

I hereby certify that the foregoing act was published in the Waterloo Daily Courier, Waterloo, Iowa, April 8, 1941, and the Cedar Falls Daily Record, Cedar Falls, Iowa, April 9, 1941.

EARL G. MILLER, *Secretary of State.*

CHAPTER 320  
GREENE COUNTY

S. F. 458

AN ACT to legalize the payment of refund warrants issued on soldiers homestead exemption for the tax year of 1938 and to legalize the transfer of four hundred fifteen dollars (\$415.00) from the general county fund to the homestead credit fund by the board of supervisors of Greene County, Iowa.

WHEREAS, under Senate File one hundred eighty-two (182), Acts of the Forty-Eighth General Assembly of Iowa, several petitions were filed with the County Auditor of Greene County, Iowa, asking for additional homestead credit on the valuation of their soldiers' tax exemption, and

WHEREAS, these petitions were granted by the Board of Supervisors of Greene County, Iowa, in the amount of nine hundred fifty-eight dollars and ninety-five cents (\$958.95), and

WHEREAS, a supplemental certificate was then compiled by the County Auditor of Greene County, Iowa and filed with the Homestead Credit Department of the Iowa State Tax Commission asking for an additional allotment of homestead credit funds in the amount of nine hundred fifty-eight dollars and ninety-five cents (\$958.95), and

WHEREAS, before the Homestead Credit Department had acted upon the request for additional funds, the County Auditor of Greene County, Iowa issued refund warrants to the several individuals in the amounts as granted by the Greene County Board of Supervisors, and

WHEREAS, the amount of refund warrants issued in the year of 1939 was in the total amount of nine hundred fifty-eight dollars and ninety-five cents (\$958.95), and

WHEREAS, the Homestead Credit Department disallowed several individual claims and only remitted to the County Treasurer of Greene County, Iowa, the sum of five hundred forty-three dollars and eleven cents (\$543.11), and

WHEREAS, in the meantime the County Treasurer of Greene County, Iowa, paid these aforesaid refund warrants from the Homestead Credit Fund, and