

3 line five (5) the word and numerals "chapter 396" and inserting in
4 lieu thereof "the chapter on taxation".

1 SEC. 102. Section four hundred twenty-six-A point five (426A.5),
2 Code 1950, is hereby repealed.

1 SEC. 103. Section four hundred forty-one point twenty-six
2 (441.26), Code 1950, is hereby repealed.

1 SEC. 104. Sections six hundred two point fifty-three (602.53),
2 and six hundred two point fifty-four (602.54), Code 1950, are hereby
3 repealed and the following enacted in lieu thereof: "Such building
4 and grounds shall be financed and paid for in the same manner as jails
5 and station houses".

1 SEC. 105. Section six hundred two point fifty-seven (602.57),
2 Code 1950, is hereby repealed.

1 SEC. 106. Section seven hundred fifty point five (750.5), Code
2 1950, is amended by striking from the last line thereof the word
3 "general" and inserting in lieu thereof the words "public safety".

1 SEC. 107. This Act shall have its initial application to taxes
2 certified by municipalities in 1951 for collection in 1952. In preparing
3 its budget for 1952 the council shall estimate unencumbered balances
4 according to functional funds as of December 31, 1951.

1 SEC. 108. Sections four hundred sixteen point one hundred thirty-
2 four (416.134) and four hundred sixteen point one hundred thirty-five
3 (416.135), Code 1950, are hereby repealed.

Approved May 2, 1951.

CHAPTER 160

AUDITORIUM FUNDS

S. F. 344

AN ACT to amend section four hundred four point five (404.5), Code 1950, and to authorize an auditorium fund and an auditorium building fund for municipal corporations.

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

1 SECTION 1. Section four hundred four point five (404.5)*, Code
2 1950, is amended by adding at the end thereof the following two new
3 subsections:

4 "Auditorium fund. When a municipal auditorium has been estab-
5 lished in any city or town under the general powers conferred by law
6 on such municipal corporations, not exceeding one mill in all cities and
7 towns having a population of more than thirty-five thousand, which
8 shall be used only for maintenance and operation of such auditoriums.

9 "Auditorium building fund. When a municipal auditorium has been
10 fully completed and paid for, no further levies shall be made for that
11 purpose, but may be made for the purpose of providing funds for im-
12 provements and repairs at a rate not to exceed one-half mill."

*Repealed by chapter 159; see substitute, section 10 thereof.

1 SEC. 2. This Act shall be in full force and effect from and after
 2 its publication in The Coggon Monitor, a newspaper published at
 3 Coggon, Iowa, and The Anthon Herald, a newspaper published at
 4 Anthon, Iowa.

Approved April 6, 1951.

I hereby certify that the foregoing act was published in The Coggon Monitor, Coggon, Iowa, April 12, 1951, and in The Anthon Herald, Anthon, Iowa, April 11, 1951.

MELVIN D. SYNHORST, *Secretary of State.*

CHAPTER 161
 CITY ASSESSORS
 H. F. 111

AN ACT to amend section four hundred five point six (405.6), Code 1950, to provide for the re-appointment of an incumbent city assessor to a new term without re-examination.

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

1 SECTION 1. Section four hundred five point six (405.6) of Chapter
 2 four hundred five (405), Code 1950, is hereby amended by striking
 3 therefrom all that part of the first paragraph following the period in
 4 line three (3) and substituting in lieu thereof the following:

5 "Appointments for each succeeding term shall be made in the same
 6 manner as the original appointment except that not less than ninety
 7 days before the expiration of the term of the city assessor the three
 8 taxing bodies may hold a joint meeting to determine whether or not
 9 they desire to reappoint the incumbent city assessor to a new term.
 10 The taxing bodies shall have the power to reappoint the incumbent as-
 11 sessor without re-examination if they see fit to do so. If the incumbent
 12 city assessor is not reappointed as above provided, then not less than
 13 sixty days before the expiration of the term of said assessor, the ex-
 14 amining board shall give a new examination for the position."

Approved February 15, 1951.

CHAPTER 162
 GRADE CROSSING SEPARATIONS
 S. F. 441

AN ACT relating to the incurring of indebtedness by cities and towns for the elimination or separating of railroad grade crossings and to amend section four hundred seven point three (407.3), Code 1950.

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

1 SECTION 1. Section four hundred seven point three (407.3), Code
 2 1950, is amended by adding the following subsection:

3 "9. When authorized to do so as provided in Section four hundred
 4 seven point five (407.5), Code 1950, cities and towns may also incur
 5 indebtedness for the purpose of defraying the cost in whole or in part
 6 of eliminating railroad grade crossings within the municipality by any