

## CHAPTER 319

## CITY OF GLENWOOD LEGALIZING ACT

S. F. 353

AN ACT to legalize a levy for cemetery purposes made by the city of Glenwood, Iowa, and to authorize the transfer of funds collected to the cemetery association fund of the city of Glenwood, Iowa.

WHEREAS, the city council of the city of Glenwood in 1951 levied a tax on the taxable property within the city of Glenwood for taxes to be collected in 1952 for cemetery purposes outside the city limits of the city of Glenwood; and

WHEREAS, under such levy there was collected the sum of \$2,199.98, which sum is now in the hands of the city treasurer of Glenwood, Iowa; and

WHEREAS, the authority to make such a levy and collect the foregoing sum has been questioned and regarded as doubtful and for that reason no disposition or use of such money has been made; and

WHEREAS, the refunding of these payments to the taxpayers of the city of Glenwood would involve large expense and placing the same in the cemetery association fund of the city of Glenwood will operate to the benefit of all of the taxpayers of the city of Glenwood and result in a reduction of the tax revenues needed by the city of Glenwood; now therefore

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

1 SECTION 1. That the action of the city of Glenwood by its city  
2 council in making the cemetery levy in 1951 against all the taxable  
3 property in the city of Glenwood for cemetery uses outside the city  
4 limits of the city of Glenwood and the money collection made under  
5 such levy be and hereby is legalized and said levy and money collec-  
6 tion therefrom shall have same force and effect as if they had been  
7 made under statutory authority and power.

1 SEC. 2. The foregoing sum so collected under the levy described  
2 may be transferred to the cemetery association\* fund of the city of  
3 Glenwood with the same force and effect as if the levy and the collec-  
4 tion thereunder had been lawful.

1 SEC. 3. This Act being deemed of immediate importance shall  
2 take effect and be in force from and after its publication in Opinion-  
3 Tribune, a newspaper published in Glenwood, Iowa and in The Mal-  
4 vern Leader, a newspaper published in Malvern, Iowa, all without  
5 expense to the state.

Approved March 29, 1955.

I hereby certify that the foregoing Act, Senate File 353, was published in the Opinion-Tribune, Glenwood, Iowa, April 21, 1955, and in The Malvern Leader, Malvern, Iowa, April 21, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

\*According to enrolled Act.