

WHEREAS, in reliance upon said special election the board of supervisors of Adams County, Iowa, did thereafter adopt resolutions authorizing and providing for the issuance, sale and delivery of Courthouse Bonds of said county in the sum of \$225,000.00 for the purpose aforesaid and for the levy of an annual tax on all the taxable property in said county sufficient to pay the principal thereof and interest thereon; and

WHEREAS, doubts have arisen concerning the validity and legal sufficiency of said proceedings, election and the provisions made for the issuance and the sale of said bonds pursuant to said election and for the levy of taxes to pay the principal of and the interest on said bonds as the same become due, and it is deemed advisable to put such doubts and all others that might arise concerning the same forever at rest; now, therefore,

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

1 SECTION 1. That the special election held on January 19, 1954, in  
2 said county as referred to in the preamble hereof, and the proceedings  
3 heretofore taken by the board of supervisors of said county in connec-  
4 tion therewith, and the resolutions and proceedings of the board of  
5 supervisors authorizing and providing for the issuance, sale and de-  
6 livery of Courthouse Bonds of Adams County, Iowa, in the sum of  
7 \$225,000.00 pursuant to said election and for the levy and collection  
8 of annual taxes on all the taxable property in said county sufficient to  
9 pay the interest on and principal of said bonds are hereby legalized,  
10 validated and confirmed, and said Courthouse Bonds sold, issued and  
11 delivered, pursuant to and in accordance with said proceedings are  
12 hereby declared to be legal and to constitute valid and binding obliga-  
13 tions of said county.

1 SEC. 2. This Act, being deemed of immediate importance, shall  
2 take effect and be in force from and after its publication in the Adams  
3 County Free Press, a newspaper published in Corning, Iowa, and the  
4 Lenox Time Table, a newspaper published in Lenox, Iowa, all without  
5 expense to the state.

Approved March 18, 1955.

I hereby certify that the foregoing Act, House File 19, was published in the Adams County Free Press, Corning, Iowa, March 31, 1955, and in the Lenox Time Table, Lenox, Iowa, March 31, 1955.

MELVIN D. SYNHORST, *Secretary of State.*

## CHAPTER 324

### LEE COUNTY LEGALIZING ACT

H. F. 243

AN ACT to legalize certain errors and omissions of the county auditor of Lee County, Iowa, to validate and legalize a levy against all property in the city of Fort Madison, Iowa and to authorize transfer of the funds collected to the general fund of the city of Fort Madison, Iowa.

WHEREAS, the auditor of Lee County did make an error in 1951 in spreading and computing a 1.250 mill tax against all agricultural lands within the corporate limits of the city levied by the City Council of Fort

Madison, Lee County, Iowa by erroneously applying said levy to all real estate within the city of Fort Madison, and

WHEREAS, the levy was originally made to collect about sixty-eight dollars (\$68.00) from agricultural lands but when applied to all real estate in the city, twelve thousand three hundred eighty-four dollars and sixty-nine cents (\$12,384.69) was collected and has been delivered to the city of Fort Madison, and

WHEREAS, refunding of these payments to the taxpayers would involve a great deal of expense and it is desired to place said sums in the general fund of the city of Fort Madison which will benefit all of the taxpayers of the city of Fort Madison and ultimately result in a comparable reduction of the tax revenues needed by the city of Fort Madison.

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

1 SECTION 1. That the act of the auditor of Lee County, Iowa in 1951  
2 of erroneously applying to all real estate within the city of Fort  
3 Madison a 1.250 mill tax levied only against agricultural lands within  
4 the corporate limits of the city of Fort Madison, Iowa which levy was  
5 made by the city council of Fort Madison, Lee County, Iowa and thus  
6 erroneously spread and computed by the county auditor of Lee County,  
7 Iowa, the collection of said levy by the county treasurer, the transfer  
8 of said funds by the county treasurer to the city of Fort Madison, and  
9 the transfer of said funds into the general fund of the city of Fort  
10 Madison be and the same are hereby legalized and the said levy and  
11 transfers shall have the same force and effect as if no error, irregu-  
12 larity, or excess had occurred therein.

Approved April 5, 1955.

## CHAPTER 325

### MONROE COUNTY LEGALIZING ACT

H. F. 433

AN ACT to legalize contracts entered into by the Board of supervisors of Monroe County, Iowa, for the construction of an addition to the Monroe County Home.

WHEREAS, on the 2nd day of February, 1954, the board of supervisors of Monroe county, Iowa, entered into a contract with Lyle P. Howard, architect, of Ottumwa, Iowa, for professional services in drawing plans, specifications and supervisory duties for an addition to the Monroe County Home; and

WHEREAS, the board of supervisors of Monroe county, Iowa, did on the 17th day of July, 1954, award a contract to Carl Huber of Blakesburg, Iowa, for the construction of an addition to the Monroe County Home; and

WHEREAS, said contract was awarded to said Carl Huber on competitive bidding; and

WHEREAS, some doubt has arisen as to the legality of said contracts in the matter of the inclusion of architect's fees in determining the cost