

of any a school district prior to July 4, 1960 1, 1970, and placed of record prior to July 4, 1960 1, 1970, which deeds or conveyances purport to sustain the record title, are hereby legalized and made valid, even though the record fails to show that all necessary steps in the sale and deeding of the property were complied with. Such The deeds and conveyances are legalized and made valid and effectual, as fully and completely as if the record showed that all provisions of the law had been complied with, and that the said sales had been duly authorized by the electors of the school district.

Approved April 16, 1984

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## CHAPTER 1091

### LIST OF UNPAID OBLIGATIONS

*H.F. 2454*

**AN ACT** relating to the filing of a list of unpaid obligations by state agencies with the state comptroller.

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

Section 1. Section 8.33, unnumbered paragraph 1, Code Supplement 1983, is amended to read as follows:

No obligation of any kind whatsoever shall be incurred or created subsequent to the last day of the fiscal term for which an appropriation is made, except when specific provision otherwise is made in the Act making the appropriation. On the last day of the fiscal term it shall be the duty of the head of each department, board, or commission, or officer receiving the appropriation under any Act, to file with the state comptroller a list of all obligations incurred, and for which warrants have not been drawn, up to and including that date. On September 30, or as otherwise provided in an appropriation Act, following the close of each fiscal term all unencumbered or unobligated balances of appropriations made for said that fiscal term shall revert to the state treasury and to the credit of the fund from which the appropriation or appropriations were made, except that capital expenditures for the purchase of land or the erection of the buildings or new construction shall continue in force until the attainment of the object or the completion of the work for which such appropriations are were made unless the Act making the appropriation for the capital expenditure contains a specific provision relating to a time limit for incurring an obligation or reversion of funds. This section shall not be construed to repeal the provisions of sections 19.11 to through 19.14.

Approved April 16, 1984