

January 29, 1951.
Passed on File.

Senate File 212
DYKHOUSE and HATTERY.
(Nelson of Woodbury and Crosier).

Passed Senate, Date.....
Vote: Ayes..... Nays.....
Passed House, Date
Vote: Ayes..... Nays.....
Approved

A BILL FOR

An Act relating to taxation and other sources of municipal revenue, and to repeal chapter four hundred four (404) of the Code relating thereto and enact a substitute therefor, and to repeal certain other sections of the Code relating thereto, and to amend certain sections of the Code relating thereto.

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

1 That chapter four hundred four (404), Code 1950, is hereby
2 repealed and Sections one (1) to twenty-five (25), inclusive,
3 hereof are enacted in lieu thereof.

1 Section 1. Power to tax. Municipal corporations shall
2 have power to cause to be levied, the taxes provided by this
3 Chapter, and such other taxes and special assessments as are
4 specifically provided by law except as modified by the provisions
5 of this Chapter.

1 Sec. 2. Functional funds—maximum levy. Municipal
2 corporations shall have power to establish the functional funds
3 provided by sections six (6) to twelve (12), inclusive of this
4 Chapter and to cause taxes to be levied on all taxable property
5 within the corporate limits according to the needs of the

6 particular corporation for each particular function, not to
7 exceed the maximum millage rate designated in said sections
8 for any function, and in the aggregate not to exceed thirty
9 mills on the dollar in any tax year for all of said functions,
10 and they shall also have power to establish a debt service fund,
11 and trust or agency funds.

1 Sec. 3. Certification of taxes and assessments. All
2 assessments and taxes of every kind and nature caused to be
3 levied by the council, except as otherwise provided by law,
4 shall be certified by the clerk on or before the first day of
5 September to the county auditor, and by him placed upon the
6 tax list for the current year, and the county treasurer shall
7 collect such assessments and taxes in the same manner as other
8 taxes, and when delinquent they shall draw the same interest
9 and penalties. (404.21, C50, revised).

1 Sec. 4. Allocation of revenue. Municipal corporations
2 shall, at the first meeting of the Council after January 1,
3 allocate by resolution the estimated revenue from all levies
4 to the purposes authorized by law and shall allocate sufficient
5 revenue to the debt service fund from other funds or sources
6 to pay all bonds and interest thereon as they become due.
7 Said allocations shall also include receipts from sources other
8 than taxation, estimated unincumbered balances from the previous
9 year, and any contemplated transfers of funds. (404.12, C50,
10 revised.)

1 Sec. 5. Flexibility provisions. Municipal corporations

2 may fit their income to their needs in the following ways:

3 1. Before certification, by determining the amounts to
4 be levied for each functional fund, as provided by section two
5 (2) of this chapter;

6 2. By allocation of estimated income to authorized purposes
7 within each functional fund as provided in section four (4) of
8 this chapter;

9 3. By subsequent resolution of the council amending such
10 allocations within any functional fund to fit actual income to
11 the authorized purposes of such functional fund, as the need
12 arises;

13 4. By transfers from one functional fund to another in
14 the manner provided by chapter twenty-four (24), or by creating
15 an emergency fund in the manner provided by this chapter;

16 5. By transfers of surplus from the debt service fund, as
17 provided by section seventeen (17) of this chapter.

1 Sec. 6. General government. Municipal corporations shall
2 have power to annually cause to be levied for a fund to be
3 known as the general fund a tax not to exceed ten (10) mills on
4 the dollar on all taxable property within the corporate limits
5 and allocate the proceeds thereof to be used for the following
6 purposes:

7 1. General and incidental expenses;

8 2. Construction, purchase, or remodeling of a city or
9 town hall and such other buildings as the size, condition,
10 and governmental activities of the corporation make reasonable

11 or necessary, and purchase of the necessary sites therefor;

12 3. Improvement, operation and maintenance of the city or
13 town hall and other governmental buildings;

14 4. City planning purposes as provided in chapter three
15 hundred seventy-three (373);

16 5. Expenses in connection with weights and standards, as
17 provided in section two hundred thirteen point seven (213.7);

18 6. Expenses in connection with elections required or
19 authorized by law to be paid by municipal corporations;

20 7. Bonds of municipal officers or employees to be paid
21 by the municipal corporation;

22 8. Defense expenses of a municipal officer sought to
23 be removed from office, when payable by the municipal corporation
24 under the provisions of section sixty-six point twenty-three
25 (66.23); (401.1, 404.5 (28.33), C50, revised).

1 Sec. 7. Street fund. Municipal corporations shall have
2 power to annually cause to be levied for a fund to be known as
3 the street fund a tax not to exceed ten (10) mills on the dollar
4 on all taxable property within the corporate limits and allocate
5 the proceeds thereof to be spent for the following purposes:

6 1. Construction, reconstruction, repair, and maintenance
7 of viaducts, underpasses, grade crossing separations, and
8 approaches thereto, except those constructed or maintained by
9 any railroad company under the provisions of chapter three
10 hundred eighty-seven (387);

11 2. Opening, widening, extending, constructing, maintaining

12 repairing, surfacing, marking, and grading any street, highway,
13 avenue, alley, public ground, or market place ;

14 3. To pay for deficiencies in assessments and for plats
15 and schedules as provided by law, and for the construction,
16 reconstruction, and repair of any street improvements at the
17 intersection of streets, highways, avenues, and alleys, and for
18 one-half of the cost of such improvements at the intersection
19 of streets, avenues, highways, and alleys not crossing, and for
20 spaces opposite property owned by the municipal corporation or
21 by the United States, and for the purchase price of property
22 purchased by the city at tax sale and subsequent taxes assessed
23 against such property ;

24 4. For the removal of snow and ice from the streets ;

25 5. In lieu of the tax provided by section three hundred
26 ninety point two (390.2) to acquire and improve real estate
27 and to erect or improve buildings thereon for the parking of
28 vehicles to the extent that income from parking meters or park-
29 ing lots is insufficient for said purposes ;

30 6. To pay any special assessment with interest, or any
31 installment thereof with interest, levied against any street,
32 alley, highway, public way, or park by the board of supervisors
33 for drainage purposes ;

34 7. In lieu of the tax provided by section three hundred
35 eighty-seven point six (387.6) for the payment of damages to
36 property caused by construction of a viaduct ;

37 8. For all bridge purposes ;

38 9. In lieu of the tax provided by section three hundred
39 eighty-three point eight (383.8) for preliminary expense on
40 interstate bridges;

41 10. For payment of damages to property for which the
42 municipal corporation is liable under the provisions of
43 sections three hundred eighty-nine point twenty-two (389.22)
44 to three hundred eighty-nine point twenty-five (389.25), inclusive;

45 11. To plant, prune, care for, and maintain trees and
46 shrubbery on public streets.

47 12. For any other purpose having to do with streets
48 specifically authorized by law. (404.2, 404.3, 404.5 (1, 3, 4,
49 31, 134), C50, revised.)

1 Sec. 8. Public Safety Fund. Municipal corporations shall
2 have power to annually cause to be levied for a fund to be known
3 as the public safety fund a tax not to exceed twelve (12) mills
4 on the dollar on all taxable property within the corporate limits
5 and allocate the proceeds thereof to be used for the following
6 purposes:

7 1. To establish, equip, staff, and maintain a police
8 department;

9 2. To establish, equip, staff, and maintain a fire
10 department;

11 3. To establish, erect, and maintain a jail and such
12 number of police and fire stations as circumstances require;

13 4. To pay the expenses of maintaining a municipal court;

14 5. In lieu of the taxes provided in chapter three hundred

15 ninety-five (395) on flood control;

16 6. Liability insurance premiums authorized by section
17 three hundred twenty-one point four hundred ninety-seven
18 (321.497);

19 7. For any other purpose having to do with public safety
20 specifically authorized by law. (404.5 (8, 9, 32), 416.107,
21 416.115, 416.119, 416.128, 416.129, C50, revised.)

1 Sec. 9. Sanitation fund. Municipal corporations shall
2 have power to annually cause to be levied for a fund to be known
3 as the sanitation fund a tax not to exceed ten (10) mills on
4 the dollar on all taxable property within the corporate limits
5 and allocate the proceeds thereof to be used for the following
6 purposes:

7 1. To pay for deficiencies in special assessments for
8 sewers as provided by law, and for the construction,
9 reconstruction, and repair of any sewer at the intersection of
10 streets, highways, avenues, and alleys, and for one-half of the
11 cost of such sewer at the intersections of streets, highways,
12 avenues, and alleys not crossing and for spaces opposite property
13 owned by the municipal corporation or by the United States,
14 and for the whole or any part of the construction, reconstruction,
15 or repair of any sewer within the limits of said municipal
16 corporation, and for the construction, reconstruction,
17 maintenance, and operation of any sewage disposal plants;

18 2. To control surface waters flowing into sewers, sewer
19 outlets, and disposal plants;

20 3. To construct sewer outlets and sewage purifying plants
21 and to purchase dump grounds;

22 4. To pay for establishing and maintaining comfort
23 stations;

24 5. To pay the cost of collection and disposal of garbage
25 and refuse and for the sprinkling, flushing, or cleaning of
26 streets;

27 6. For the construction, reconstruction, or repair of any
28 main sewer within the municipal corporation and those extending
29 outside the corporate limits;

30 7. For the purpose of carrying out the provisions of the
31 laws relating to public health;

32 8. For any other purpose having to do with sanitation,
33 specifically authorized by law. (404.5 (5, 6, 7, 15), 404.7.
34 416.120, C50, revised.)

1 Sec. 10. Municipal enterprises. Municipal corporations
2 shall have power to annually cause to be levied for a fund to
3 be known as the municipal enterprises fund an annual tax not to
4 exceed six (6) mills on the dollar on all taxable property within
5 the corporate limits and allocate the proceeds thereof to be
6 spent for the following purposes:

7 1. To pay for land acquired for cemetery purposes and
8 the interest accruing on the cost thereof;

9 2. For the care, preservation, and adornment of any
10 cemetery utilized for burial purposes by the people of the
11 city or town;

12 3. For the purchase of a library site and construction
13 of buildings thereon ;

14 4. For the maintenance of a free public library ;

15 5. When a public library has not been established, to
16 secure for the inhabitants of the municipal corporation the
17 free use of a public library.

18 6. When a municipal hospital has been established, for
19 the purpose of purchasing sites for hospitals or sites with
20 buildings thereon for hospital purposes, and constructing,
21 reconstructing, rebuilding, remodeling or enlarging buildings
22 to be used for hospitals ;

23 7. To improve, operate, and maintain a municipal hospital ;

24 8. In lieu of the taxes provided by sections three hundred
25 thirty point seven (330.7) and three hundred thirty point
26 sixteen (330.16) to acquire, operate, or equip a municipal
27 airport ;

28 9. For purposes of river front improvement and in lieu
29 of the taxes provided therefor in chapter three hundred seventy-
30 two (372) ;

31 10. In lieu of the taxes provided by sections five hundred
32 sixty-five point nine (565.9) and five hundred sixty-five point
33 thirteen (565.13) to provide annuities for gifts accepted by
34 municipal corporations, but not in excess of the limits provided
35 therein ;

36 11. In lieu of the taxes provided by section three hundred
37 eighty-four point three (384.3) for dock purposes ;

38 12. In lieu of the taxes provided by sections thirty-seven
39 point seven (37.7) and thirty-seven point eight (37.8) for
40 memorial halls and monuments;

41 13. For any other purpose having to do with municipal
42 enterprises, specifically authorized by law. (404.5 (13, 14,
43 19, 20, 21, 26, 27), 416.103, 416.104, 416.106, C50 revised.)

1 Sec. 11. Recreation. Municipal corporations shall have
2 power to annually cause to be levied for a fund to be known as
3 the recreation fund a tax not to exceed six (6) mills on the
4 dollar on all taxable property within the corporate limits and
5 allocate the proceeds thereof to be used for the following
6 purposes:

7 1. To purchase real estate for use as a community center
8 and construct thereon buildings with proper equipment;

9 2. For the development, improvement, maintenance, or
10 operation of community centers, playgrounds, and swimming
11 pools.

12 3. For the purchase, construction, maintenance, and
13 operation of a place for the exhibition of works of art, or for
14 the support of an established art gallery, museum, institute,
15 or center conducted for the use and benefit of the public and
16 not for profit.

17 4. To purchase real estate for park, art, or memorial
18 purposes;

19 5. For the purpose of caring for and improving the parks;

20 6. Procuring a site and for constructing swimming pools,

21 bathing beaches, bath houses, exhibition halls, armories, ice
22 rinks, dance pavilions, shelter houses, wading pools, river
23 walls, field house, athletic or recreational facilities, and
24 for paving, macadamizing, and otherwise improving roadways,
25 drives, avenues, and walks in parks ;

26 7. In lieu of the tax provided by sections three hundred
27 seventy-five point one (375.1) and three hundred seventy-five
28 point four (375.4) for band purposes ;

29 8. In lieu of all taxes provided by chapter three hundred
30 seventy (370) for park purposes ;

31 9. In lieu of the tax provided by section three hundred
32 seventy-nine-A point one (379A.1) for a symphony orchestra ;

33 10. For any other purpose having to do with recreation.
34 specifically authorized by law. (404.5 (22-25, 29) 404.8,
35 404.14, 416.136, 416.138, C50, revised.)

1 Sec. 12. Utilities. Municipal corporations shall have
2 power to annually cause to be levied for a fund to be known as
3 the utilities fund a tax not to exceed three (3) mills on the
4 dollar on all taxable property within the corporate limits and
5 allocate the proceeds thereof to be used for the following
6 purposes :

7 1. If the authorized rates or rentals are insufficient to
8 meet the expenses of running, operating, and repairing the
9 waterworks, gas or electric plant, or power plant owned or
10 operated by the municipal corporation, and the interest on any
11 bonds issued to pay for the construction, reconstruction, repair,

12 or extension of such works, such amount as may be necessary to
13 make up the deficiency;

14 2. To pay the principal of bonds issued for the
15 construction or purchase of waterworks, gasworks, electric
16 light or power plants;

17 3. In cities and towns owning and operating a light plant
18 to pay for electricity for street lighting and other municipal
19 purposes;

20 4. Payment for water furnished the corporation under
21 contract;

22 5. Payment for gas, light, heat, and power furnished the
23 corporation under contract;

24 6. In lieu of the tax provided by section three hundred
25 eighty-nine point eighteen (389.18) for street lighting;

26 7. In lieu of the taxes provided by sections three hundred
27 ninety-eight point one (398.1) and three hundred ninety-nine
28 point-five (399.5) for the purchase or construction of waterworks;

29 8. For any other purpose relating to municipal utilities,
30 specifically authorized by law. (404.5 (2, 10, 12, 17, 18, 30), C50,
31 revised.)

1 Sec. 13. Debt service. Municipal corporations shall
2 establish a debt service fund and shall cause to be levied for
3 said fund a tax in such number of mills on the dollar on all
4 taxable property within the corporate limits, as is necessary
5 for the following purposes:

6 1. To pay all judgments against the municipal corporation

7 other than those specifically authorized by law to be paid from
8 other funds;

9 2. To pay the interest accruing on funding and refunding
10 bonds outstanding, and such proportion of the principal that at
11 the end of the first quarter of the term of any issue of bonds
12 the sum raised shall equal at least twenty percent of the bonds
13 issued; at the end of the second quarter of said term at least
14 forty percent of said amount; at the end of the third quarter of
15 said term at least sixty-five percent of said amount; and on or
16 before the date of maturity of said bonds a sum equal to the
17 whole amount of unpaid interest and principal;

18 3. For such other purposes relating to debt service as
19 are specifically authorized by law;

20 It shall be the duty of the council to allocate the proceeds
21 of the tax herein provided to accomplish the purposes herein
22 enumerated. (404.5(11), C50, revised.)

23 (Surplus of tax, see sec. 19 below.)

1 Sec. 14. Agricultural lands. No land included within the
2 limits of any municipal corporation which is not laid off into
3 lots of ten acres or less, and which is also in good faith
4 occupied and used for agricultural or horticultural purposes
5 shall be taxable for any city or town purpose, except that said
6 lands and all personal property necessary to the use and culti-
7 vation of said agricultural or horticultural lands, shall be
8 liable to taxation for municipal street purposes. (404.4,
9 C50, revised.)

1 Sec. 15. Trust and agency funds. Municipal corporations
2 shall have power to establish trust and agency funds for the
3 purpose of accounting for gifts received by the corporation for
4 a particular purpose and for the purpose of accounting for money
5 and property received and handled by such corporations as trustee
6 or custodian or in the capacity of an agent of any public moneys
7 as authorized by law and to levy such taxes as are authorized
8 by law.

1 Sec. 16. Establishment of operating fund. For the purpose
2 of simplifying administrative procedure, the council may, by
3 resolution, authorize the transfer of receipts in the general
4 fund, the street fund, the public safety fund and the sanitation
5 fund, to a fund to be known as the operating fund, and claims
6 payable from any of said functional funds may be paid by warrants
7 drawn against the operating fund. In no event, however, shall
8 the amount disbursed from the operating fund for any purpose be
9 in excess of the receipts to said operating fund from the
10 applicable functional fund, without prior approval by the state
11 comptroller.

1 Sec. 17. Anticipation of revenue. Loans may be negotiated
2 or warrants issued by any municipal corporation in anticipation
3 of its revenues for the fiscal year in which such loans are
4 negotiated or warrants issued, but the aggregate amount of such
5 loans and warrants shall not exceed the estimated revenue of
6 such corporation for the fund or purpose for which the taxes
7 are to be collected for such fiscal year, except as provided

8 in the law relating to special assessments of public
9 improvements. (404.17, C50, revised.)

1 Sec. 18. Taxes paid over. Before the third Monday of
2 each month, the county treasurer shall give written notice to
3 the clerk of each municipal corporation in the county of the
4 amount collected for each fund up to the first day of that
5 month, including the amounts collected to pay bonds issued to
6 pay the costs of public improvements for which special assessments
7 have been levied and certified, and the clerk of each municipal
8 corporation shall draw an order therefor in favor of the
9 municipal treasurer, countersigned by the mayor or auditor
10 of the municipal corporation, upon the county treasurer, who
11 shall pay such taxes to the municipal treasurer only on such
12 order. (404.23, C50, revised.)

1 Sec. 19. Surplus of tax. When a tax has been levied by
2 any municipal corporation for the debt service fund, such tax
3 shall not be held valid if the rate of tax raises an amount
4 in excess of that sought for specific purposes. Money so raised
5 shall be held in the debt service fund until the debt or debts
6 for which it was raised are discharged and any surplus remaining
7 thereafter may be transferred to any other fund or funds as the
8 council by resolution may direct. (404.16, C50, revised.)

1 Sec. 20. Tax sales. Sales for delinquent assessments and
2 taxes caused to be levied by any municipal corporation shall be
3 made in the manner provided by chapter four hundred forty-six
4 (446), and should there be other delinquent taxes or assessments

5 due from the same person, and collectible by the county treasurer,
6 the sale shall be for all such delinquent assessments and
7 taxes. (404.22, C50, revised.)

1 Sec. 21. Diversion of funds. Any councilman or officer
2 of a municipal corporation who shall participate in, advise,
3 consent, or allow the proceeds of any tax or assessment caused
4 to be levied by such municipal corporation, or the proceeds of
5 any source of municipal revenue other than taxation, to be
6 diverted to any purpose not authorized by law, or who shall in
7 any way become a party to such diversion, shall be guilty of
8 willful maladministration. (404.24, C50, revised.)

1 Sec. 22. Other sources of income. Any income to a
2 municipal corporation not designated by law to be placed in or
3 credited to a certain existing fund enumerated in this chapter
4 or otherwise provided by law shall be credited to the functional
5 fund or funds enumerated in this chapter, which are allocable
6 to the purpose or class of purposes most nearly related to the
7 type of transaction from which the income arose.

1 Sec. 23. Applicability. The provisions of this chapter
2 shall be applicable to all municipal corporations, regardless
3 of form of government or manner of incorporation.

1 Sec. 24. Construction. 1. The provisions of this chapter
2 relating to the allocation of the proceeds from any tax to a
3 particular purpose shall not be construed as superseding any
4 provision in the law requiring an election as a prerequisite
5 to taxation or expenditure of public funds for such purpose or

6 to carrying out such purpose.

7 2. No enumeration of purposes contained in this chapter
8 shall be construed to authorize the expenditure of funds for
9 those purposes where the section of the Code conferring general
10 power to carry on such purpose is limited to municipal
11 corporations of a certain size or class unless the municipal
12 corporation making the allocation is within such size or class.

13 3. When any section of the Code provides for the expenditure
14 of funds for a purpose not designated under any of the functional
15 funds provided in this chapter and such section also fails to
16 specify an existing fund or funds from which such expenditure
17 may be made, the proper fund allocable to the purpose shall
18 to the functional fund allocable to the class of purposes which
19 would most logically include the purpose in question.

1 Sec. 25. Section twenty-four point twenty-one (24.21),
2 Code 1950, is amended by striking from lines nine (9) and ten
3 (10) the words "general or contingent fund of the municipality"
4 and inserting in lieu thereof the words "fund or funds of the
5 municipality designated by such board".

1 Sec. 26. Section forty-eight point eighteen (48.18),
2 Code 1950, is amended by striking from line six (6) the words
3 "provide out of the current revenue" and inserting in lieu
4 thereof "allocate from the general fund".

1 Sec. 27. Section three hundred point seven (300.7),
2 Code 1950, is amended by striking from line fifteen (15)
3 the words "general funds" and inserting in lieu thereof the

4 words "recreation fund".

1 Sec. 28. Section three hundred eight-A point three (308A.3)
2 subsection two (2) Code 1950, is amended by striking from line
3 eight (8) the words "street construction" and inserting in lieu
4 thereof the word "street".

1 Sec. 29. Section three hundred eight-A point four (308A.4)
2 sub-section two (2), Code 1950, is amended by striking from
3 paragraph (d) the words "street construction" and inserting in
4 lieu thereof the word "street".

1 Sec. 30. Section three hundred eight-A point six (308A.6).
2 Code 1950, is repealed, and the following enacted in lieu
3 thereof:

4 "Limitation on use of funds. Funds received by municipal
5 corporations from the road use tax fund shall be used solely
6 for the construction, reconstruction, repair, and maintenance
7 of roads and streets within municipal corporations. Such funds
8 shall not be used for the purchase of machinery or equipment."

1 Sec. 31. Section three hundred eleven point nineteen
2 (311.19), Code 1950, is amended by striking from lines eight
3 (8) and nine (9) of the second paragraph the word "general"
4 and inserting in lieu thereof the word "street".

1 Sec. 32. Section three hundred twenty-one point two hundred
2 thirty-eight (321.238), Code 1950, is amended by striking from
3 lines five (5) to seven (7) "proceeds of the collection of fees
4 charged for testing motor vehicles, including trucks" and
5 inserting in lieu thereof "allocations from the public safety

6 fund”.

1 Sec. 33. Section three hundred twenty-one point two hundred
2 thirty-nine (321.239), Code 1950, is amended by striking all
3 of lines eight (8) to fifteen (15), inclusive, and inserting in
4 lieu thereof “shall pay all fees so collected into the public
5 safety fund”.

1 Sec. 34. Section three hundred twenty-one point two hundred
2 forty-six (321.246), Code 1950, is amended by striking therefrom
3 all of lines five (5) to twelve (12), inclusive, and inserting
4 in lieu thereof “from allocations of the public safety fund”.

1 Sec. 35. Section three hundred twenty-one point four
2 hundred ninety-five (321.495), Code 1950, is amended by inserting
3 the words “from the public safety fund” after the word “pay”
4 in line fifteen (15).

1 Sec. 36. Section three hundred forty-eight point five
2 (348.5), Code 1950, is amended by striking all of lines twelve
3 (12) to fourteen (14), inclusive, and inserting in lieu thereof
4 “allocation of the municipal enterprises fund for hospital
5 purposes shall cease”.

1 Sec. 37. Section three hundred seventy point eight (370.8),
2 Code 1950, is amended by striking from line four (4) the words
3 “county auditor” and inserting in lieu thereof the word “council”.

1 Sec. 38. Sections three hundred seventy point twenty-five
2 (370.25) and three hundred seventy point twenty-six (370.26),
3 Code 1950, are hereby repealed.

1 Sec. 39. Section three hundred seventy point twenty-eight

2 (370.28), Code 1950, is amended by striking from line nine (9)
3 the words " county auditor" and inserting in lieu thereof the
4 word "council".

1 Sec. 40. Section three hundred seventy point twenty-nine
2 (370.29), Code 1950, is amended by striking from line eleven
3 (11) the words "county auditor" and inserting in lieu thereof
4 the word "council".

1 Sec. 41. Section three hundred seventy point thirty
2 (370.30), Code 1950, is amended by striking from line four (4)
3 the words "county auditor" and inserting in lieu thereof the
4 word "council".

1 Sec. 42. Section three hundred seventy point thirty-one
2 (370.31), Code 1950, is amended by striking all of lines one
3 (1) to ten (10), inclusive, and inserting in lieu thereof the
4 following: "Any municipal corporation may locate and erect
5 its city or town hall in any public park, public square, or public
6 grounds within the corporate limits and the park".

1 Sec. 43. Section three hundred sixty-eight point thirty-
2 three (368.33), Code 1950, is hereby repealed.

1 Sec. 44. Section three hundred seventy-eight point ten
2 (378.10) subsection eight (8), Code 1950, is amended by striking
3 from lines two (2) and three (3) the words "taxes levied for
4 library purposes as provided by law" and inserting in lieu
5 thereof the words "portions of the municipal enterprises fund
6 allocated for library purposes by the council".

1 Sec. 45. Section three hundred seventy-eight point

2 seventeen (378.17), Code 1950, is amended by striking from
3 lines one (1) and two (2) the words "received and set apart"
4 and inserting in lieu thereof "allocated by the council".

5 Further amend said section by striking from lines seventeen
6 (17) and eighteen (18) the words "any and all library taxes
7 collected by him monthly" and inserting in lieu thereof the
8 words "moneys allocated by the council for library maintenance
9 when collected".

1 Sec. 46. Section three hundred seventy-eight point eighteen
2 (378.18), Code 1950, is amended by striking from line ten (10)
3 the words "as it may deem important" and inserting in lieu
4 thereof the words "as required by the council".

1 Sec. 47. Section three hundred seventy-nine point eleven
2 (379.11), Code 1950, is amended by striking from line two (2)
3 of subsection eight (8) the words "taxes levied" and inserting
4 in lieu thereof the words "moneys allocated by the council".

1 Sec. 48. Section three hundred seventy-nine point thirteen
2 (379.13), Code 1950, is amended by striking all of lines two (2)
3 and three (3) and inserting in lieu thereof "allocate each year
4 such portion of the proceeds of the recreation levy as they deem
5 necessary for".

1 Sec. 49. Section three hundred seventy-nine point fourteen
2 (379.14), Code 1950, is amended by striking lines four (4) and
3 five (5) and inserting in lieu thereof "recreation fund".

1 Sec. 50. Section three hundred seventy-nine point fifteen
2 (379.15), Code 1950, is amended by striking from line fourteen

3 (14) the words “as may be deemed important” and inserting in
4 lieu thereof the words “as may be required by the council”.

1 Sec. 51. Section three hundred seventy-nine-A point four
2 (379A.4), Code 1950, is amended by adding the following: “In
3 lieu of the levy provided herein the council may allocate a
4 portion of the proceeds of the recreation fund not to exceed
5 the amount which would have been raised by the levy provided
6 herein”.

1 Sec. 52. Section three hundred eighty point eight (380.8),
2 Code 1950, is amended by striking from lines two (2) to four
3 (4) the words “appropriate each year not exceeding five per cent
4 of its general fund” and inserting in lieu thereof the words
5 “allocate such portion of the municipal enterprises fund as
6 the council deems necessary”.

1 Sec. 53. Section three hundred eighty-one point two
2 (381.2), Code 1950, is hereby repealed.

1 Sec. 54. Section three hundred eighty-one point three
2 (381.3), Code 1950, is amended by striking from lines seven
3 (7) and eight (8) the words “city bridge fund” and inserting
4 in lieu thereof the words “street fund”.

1 Sec. 55. Sections three hundred eighty-one point five
2 (381.5) and three hundred eighty-one point six (381.6), Code
3 1950, are hereby repealed.

1 Sec. 56. Section three hundred eighty-one point eight
2 (381.8), Code 1950, is hereby repealed.

1 Sec. 57. Section three hundred eighty-seven point five

2 (387.5), Code 1950, is amended by striking all of said section
3 after the word "paid" in line two (2) and inserting in lieu
4 thereof "from the street fund."

1 Sec. 58. Section three hundred eighty-seven point thirteen
2 (387.13), Code 1950, is amended by striking all of lines four (4)
3 and five (5) and inserting in lieu thereof the words "be paid
4 into the street fund".

1 Sec. 59. Section three hundred eighty-nine point three
2 (389.3), Code 1950, is amended by striking from lines three
3 (3) and four (4) the words "general fund, the grading fund, or
4 from the highway or poll taxes" and inserting in lieu thereof
5 the words "allocations of the street fund".

1 Sec. 60. Section three hundred eighty-nine point twenty
2 (389.20), Code 1950, is amended by striking the word "general"
3 from line five (5) and by striking all of lines six (6) to eight
4 (8), inclusive, and inserting in lieu thereof "street fund".

1 Sec. 61. Section three hundred ninety-one point thirty-
2 eight (391.38), Code 1950, is amended by striking lines twelve
3 (12) to fifteen (15), inclusive, and inserting in lieu thereof
4 the words "from the sanitation fund. In the case of street
5 improvements such cost may be paid from the street fund."

1 Sec. 62. Section three hundred ninety-one point forty-two
2 (391.42), Code 1950, is amended by striking lines five (5) to
3 eight (8), inclusive, and inserting in lieu thereof "sanitation
4 fund; and the portion".

1 Sec. 63. Section three hundred ninety-one point forty-three

2 (391.43), Code 1950, is amended by striking from lines three (3)
3 and four (4) the words "improvement fund or the general fund"
4 and inserting in lieu thereof the words "street fund".

5 Further amend said section by striking all of lines six
6 (6) to nine (9), inclusive, and inserting in lieu thereof the words
7 "paid from the sanitation fund".

1 Sec. 64. Section three hundred ninety-one point forty-four
2 (391.44), Code 1950, is amended by striking from lines six (6)
3 and seven (7) the words "general fund or the improvement fund"
4 and inserting in lieu thereof the words "street fund".

5 Further amend by striking from line eight (8) the words
6 "general fund or the sewer fund" and inserting "sanitation fund".

1 Sec. 65. Section three hundred ninety-one point sixty-seven
2 (391.67), Code 1950, is amended by striking from line four (4)
3 the words "improvement fund" and inserting in lieu thereof the
4 words "street fund".

1 Sec. 66. Section three hundred ninety-one point sixty-nine
2 (391.69), Code 1950, is amended by striking from line four (4)
3 the words "improvement fund" and inserting in lieu thereof the
4 words "street fund".

1 Sec. 67. Section three hundred ninety-one point seventy
2 (391.70), Code 1950, is hereby repealed.

1 Sec. 68. Section three hundred ninety-one point seventy-
2 five (391.75), Code 1950, is amended by striking from lines
3 three (3) to five (5) the words "sewer fund of any sewer
4 district or from the sewer fund or from the main sewer fund".

5 and inserting in lieu thereof the words "sanitation fund".

1 Sec. 69. Sections three hundred ninety-one point ninety-
2 two (391.92) and three hundred ninety-one point ninety-three
3 (391.93), Code 1950, are hereby repealed.

1 Sec. 70. Section three hundred ninety-one A point
2 twenty-five (391A.25), Code 1950, is amended by striking from
3 lines six (6) and seven (7) the words "general fund, the
4 improvement fund, or the street construction" and inserting in
5 lieu thereof the word "street".

6 Further amend said section by striking from lines eight
7 (8) and nine (9) the words "general fund, its improvement fund
8 or its sewer" and inserting in lieu thereof the word
9 "sanitation".

1 Sec. 71. Section three hundred ninety-one-A point
2 thirty-one (391A.31), Code 1950, is amended by striking all
3 of lines twenty (20) to twenty-three (23), inclusive, and
4 inserting in lieu thereof "shall be credited to the street
5 fund."

1 Sec. 72. Section three hundred ninety-one-A point
2 thirty-two (391A.32), Code 1950, is amended by striking from
3 lines five (5) and six (6) the word "improvement" and
4 inserting in lieu thereof the word "street".

1 Sec. 73. Section three hundred ninety-two point six
2 (392.6), Code 1950, is amended by striking all of lines fourteen
3 (14) to nineteen (19) inclusive, and inserting the following
4 in lieu thereof: "of the sanitation fund, such city or town

5 council shall, in such proposed resolution, state the amount
6 to be allocated from said fund, and if it is proposed”.

7 Further amend said section by striking from line twenty-
8 six (26) the words “a joint sewer tax” and inserting in lieu
9 thereof the words “the sanitation fund”.

1 Sec. 74. Section three hundred ninety-two point eight
2 (392.8), Code 1950, is amended by striking from lines three (3)
3 to five (5) the words “describe the district or districts
4 wherein it is proposed to levy a joint sewer tax, if any, and
5 advise the taxpayers” and inserting in lieu thereof the words
6 “name the amount to be allocated from the sanitation fund”.

1 Sec. 75. Section three hundred ninety-two point twelve
2 (392.12), Code 1950, is amended by striking all of said section
3 after but not including the word “paid” in line three (3) and
4 inserting in lieu thereof the words “from the sanitation fund.”

1 Sec. 76. Section three hundred ninety-five point thirty
2 (395.30), Code 1950, is repealed and the following enacted in
3 lieu thereof: “The council shall have power to allocate a
4 portion of the street fund for the purchase of right of way or
5 the maintenance of the completed flood control project.”

1 Sec. 77. Section three hundred ninety-six point eighteen
2 (396.18), Code 1950, is amended by striking the word “taxes”
3 from line four (4) and inserting in lieu thereof the word
4 “assessments”.

1 Sec. 78. Section three hundred ninety-six point nineteen
2 (396.19), Code 1950, is amended by striking the word “taxes” from

3 line three (3) and inserting in lieu thereof the word
4 “assessments”.

1 Sec. 79. Section three hundred ninety-six point twenty
2 (396.20), Code 1950, is amended by striking from line four (4)
3 the word “taxes” and inserting in lieu thereof the word
4 “assessments”.

1 Sec. 80. Section three hundred ninety-six point twenty-
2 one (396.21), Code 1950, is amended by striking from line six
3 (6) the word “taxes” and inserting in lieu thereof the word
4 “assessments”.

5 Further amend said section by striking from line ten (10)
6 the words “city improvement fund” and inserting in lieu thereof
7 the words “street fund or sanitation fund”.

1 Sec. 81. Section three hundred ninety-six point
2 twenty-two (396.22), Code 1950, paragraph two (2), is amended
3 by striking from lines three (3) to six (6) the words “pledge
4 the future avails of the street construction fund as constituted
5 under the provisions of section 324.63” and inserting in lieu
6 thereof the words “allocate a fixed portion of the street fund
7 not to exceed in any year the amount received from allocations
8 of the road use tax fund”.

1 Sec. 82. Section three hundred ninety-six point twenty
2 seven (396.37), Code 1950, is amended by striking from lines
3 two (2) and three (3) the words “city improvement” and inserting
4 in lieu thereof the words “street or sanitation”.

1 Sec. 83. Section three hundred ninety-nine point nine

2 (399.9), Code 1950, is amended by striking from line two (2)
3 the words “to collect and”.

4 Further amend said section by inserting after the word
5 “tax” in line three (3) the words “or such portion of the
6 proceeds of the utilities fund as is allocated in lieu thereof
7 by the council”.

1 Sec. 84. Section three hundred ninety-nine point twenty-
2 three (399.23), Code 1950, is amended by striking all of lines
3 three (3) to six (6), inclusive, and inserting in lieu thereof
4 the following words “allocate a portion of the proceeds of
5 the utilities fund to pay for water used by such cities for
6 public purposes”.

1 Sec. 85. Section four hundred three point two (403.2),
2 Code 1950, is amended by striking from lines three (3) and four
3 (4) the words “general fund, the grading fund, or the highway
4 or poll taxes” and inserting in lieu thereof “street fund”.

1 Sec. 86. Chapter four hundred six (406), Code 1950, is
2 hereby repealed.

1 Sec. 87. Section four hundred seven point fourteen (407.14),
2 Code 1950, is amended by striking from line two (2) the word
3 “general” and inserting in lieu thereof the word “sanitation”.

4 Further amend said section by striking from lines four
5 (4) and five (5) the words “particular fund created therefor”
6 and inserting in lieu thereof the words “debt service fund”.

1 Sec. 88. Section four hundred eight point ten (408.10),
2 Code 1950, is amended by striking all of lines three (3) to

3 fifteen (15), inclusive, and inserting in lieu thereof “portions
4 of the streets, public safety, and sanitation funds allocated
5 for a particular purpose and may issue”.

1 Sec. 89. Section four hundred eight point thirteen
2 (408.13), Code 1950, is amended by striking all of lines three
3 (3) to eleven (11), inclusive, and inserting in lieu thereof
4 “by the name of the fund from which allocations are made for
5 their payment and the particular purpose for which they are
6 issued”.

1 Sec. 90. Section four hundred eight point fourteen (408.14),
2 Code 1950, is hereby repealed and the following enacted in lieu
3 thereof: “Said certificates and bonds and interest thereon
4 shall be paid from allocations of the debt service fund”.

1 Sec. 91. Section four hundred sixteen point ninety-five
2 (416.95), Code 1950, is hereby repealed.

1 Sec. 92. Sections four hundred sixteen point one hundred
2 three (416.103) and four hundred sixteen point one hundred four
3 (416.104), Code 1950, are hereby repealed.

1 Sec. 93. Sections four hundred sixteen point one hundred
2 six (416.106) and four hundred sixteen point one hundred seven
3 (416.107), Code 1950, are hereby repealed.

4 (See sections 8 and 14 of this bill.)

1 Sec. 94. Sections four hundred sixteen point one hundred
2 fifteen (416.115), to four hundred sixteen point one hundred
3 twenty-eight (416.128), inclusive, Code 1950, are hereby
4 repealed.

1 Sec. 95. Sections four hundred sixteen point one hundred
2 thirty-two (416.132) and four hundred sixteen point one hundred
3 thirty-three (416.133), Code 1950, are hereby repealed.

1 Sec. 96. Sections four hundred sixteen point one hundred
2 thirty-six (416.136) to four hundred sixteen point one hundred
3 thirty-eight (416.138), inclusive, Code 1950, are hereby repealed.

1 Sec. 97. Section four hundred sixteen point one hundred
2 forty (416.140), Code 1950, is hereby repealed.

1 Sec. 98. Section four hundred seventeen point twenty-two
2 (417.22), Code 1950, is hereby repealed.

1 Sec. 99. Section four hundred seventeen point fifty-four
2 (417.54), subsection four (4), Code 1950, is amended by striking
3 from lines two (2) and three (3) the words “special improvement
4 fund” and inserting in lieu thereof “street fund”.

1 Sec. 100. Section four hundred seventeen point fifty-four
2 (417.54), subsection six (6), Code 1950, is amended by striking
3 from line five (5) the words and numerals “chapter 396” and
4 inserting in lieu thereof “the chapter on taxation”.

1 Sec. 101. Section four hundred twenty point twenty-two
2 (420.22), Code 1950, is hereby repealed.

1 Sec. 102. Section four hundred twenty point forty-one
2 (420.41), Code 1950, is hereby repealed.

1 Sec. 103. Section four hundred twenty point forty-three
2 (420.43), Code 1950, is hereby repealed.

1 Sec. 104. Section four hundred twenty point fifty-three
2 (420.53), Code 1950, is amended by striking therefrom all of

3 the last sentence.

1 Sec. 105. Sections four hundred twenty point one hundred
2 fifty-five (420.155), to four hundred twenty point one hundred
3 fifty-eight (420.158), inclusive, Code 1950, are hereby repealed.

1 Sec. 106. Section four hundred twenty point one hundred
2 sixty-seven (420.167), Code 1950, is hereby repealed.

1 Sec. 107. Sections four hundred twenty point one hundred
2 ninety (420.190) to four hundred twenty point two hundred forty-
3 nine (420.249), inclusive, Code 1950, are hereby repealed.

1 Sec. 108. Sections four hundred twenty point two hundred
2 fifty-one (420.251) and four hundred twenty point two hundred
3 fifty-two (420.252), Code 1950, are hereby repealed.

1 Sec. 109. Sections four hundred twenty point two hundred
2 sixty-nine (420.269) and four hundred twenty point two hundred
3 seventy (420.270), Code 1950, are hereby repealed.

1 Sec. 110. Section four hundred twenty-six-A point five
2 (462A.5), Code 1950, is hereby repealed.

1 Sec. 111. Section four hundred forty-one point twenty-six
2 (441.26), Code 1950, is hereby repealed.

1 Sec. 112. Sections six hundred two point fifty-three
2 (602.53), and six hundred two point fifty-four (602.54), Code
3 1950, are hereby repealed and the following enacted in lieu
4 thereof: "Such building and grounds shall be financed and paid
5 for in the same manner as jails and station houses".

1 Sec. 113. Section six hundred two point fifty-seven
2 (602.57), Code 1950, is hereby repealed.

1 Sec. 114. Section seven hundred fifty point five
2 (750.5), Code 1950, is amended by striking from the last
3 line thereof the word “general” and inserting in lieu thereof
4 the words “public safety”.

1 Sec. 115. Chapter three hundred ninety (390), Code 1950,
2 is amended by adding the following new section: “All revenue
3 from the sources provided by this chapter shall be placed in
4 the street fund and it shall be the duty of the council to
5 allocate from the street fund sufficient of such revenues
6 to carry out the purposes of this chapter, including an
7 allocation to the debt service fund sufficient to pay bonds
8 for off-street parking facilities and interest thereon as they
9 become due. Any surplus of such revenue remaining on deposit
10 in the street fund after such allocations have been made may
11 be used for any purpose authorized to be paid from the street
12 fund”.

1 Sec. 116. Section three hundred ninety point eight
2 (390.8), Code 1950, is hereby repealed.

3 (See sections 7 and 116 of this bill.)

1 Sec. 117. The explanatory material, tables, notes, and
2 historical references incorporated in this bill shall not be
3 considered any part of the enactment hereof and shall not be
4 included in the enrolled Act.

Senate File 212

DYKHOUSE and HATTERY.
(Nelson of Woodbury and Crosier).
(AS PASSED BY THE SENATE).

Passed Senate, Date

Vote: Ayes..... Nays.....

Passed House, Date

Vote: Ayes..... Nays.....

Approved.....

A BILL FOR

An Act relating to taxation and other sources of municipal revenue, and to repeal chapter four hundred four (404) of the Code relating thereto and enact a substitute therefor, and to repeal certain other sections of the Code relating thereto, and to amend certain sections of the Code relating thereto.

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

1 That chapter four hundred four (404), Code 1950, is hereby
2 repealed and Sections one (1) to twenty-five (25), inclusive,
3 hereof are enacted in lieu thereof.

1 Section 1. Power to tax. Municipal corporations shall
2 have power to cause to be levied, the taxes provided by this
3 Chapter, and such other taxes and special assessments as are
4 specifically provided by law except as modified by the provisions
5 of this Chapter.

1 Sec. 2. Functional funds—maximum levy. Municipal
2 corporations shall have power to establish the functional funds
3 provided by sections six (6) to twelve (12), inclusive of this
4 Chapter and to cause taxes to be levied on all taxable property
5 within the corporate limits according to the needs of the

6 particular corporation for each particular function, not to
7 exceed the maximum millage rate designated in said sections
8 for any function, and in the aggregate not to exceed thirty
9 mills on the dollar in any tax year for all of said functions,
10 and they shall also have power to establish a debt service fund,
11 and trust or agency funds.

1 Sec. 3. Certification of taxes and assessments. All
2 assessments and taxes of every kind and nature caused to be
3 levied by the council, except as otherwise provided by law,
4 shall be certified by the clerk on or before the first day of
5 September to the county auditor, and by him placed upon the
6 tax list for the current year, and the county treasurer shall
7 collect such assessments and taxes in the same manner as other
8 taxes, and when delinquent they shall draw the same interest
9 and penalties. (404.21, C50, revised).

1 Sec. 4. Allocation of revenue. Municipal corporations
2 shall, at the first meeting of the Council after January 1,
3 allocate by resolution the estimated revenue from all levies
4 to the purposes authorized by law and shall allocate sufficient
5 revenue to the debt service fund from other funds or sources
6 to pay all bonds and interest thereon as they become due.
7 Said allocations shall also include receipts from sources other
8 than taxation, estimated unincumbered balances from the previous
9 year, and any contemplated transfers of funds. (404.12, C50,
10 revised.)

1 Sec. 5. Flexibility provisions. Municipal corporations

2 may fit their income to their needs in the following ways:

3 1. Before certification, by determining the amounts to
4 be levied for each functional fund, as provided by section two
5 (2) of this chapter;

6 2. By allocation of estimated income to authorized purposes
7 within each functional fund as provided in section four (4) of
8 this chapter;

9 3. By subsequent resolution of the council amending such
10 allocations within any functional fund to fit actual income to
11 the authorized purposes of such functional fund, as the need
12 arises, provided, however that said amendments may not increase
13 such allocations without a two-thirds ($\frac{2}{3}$) vote of the body
14 which made the original allocation;

15 4. By transfers from one functional fund to another in
16 the manner provided by chapter twenty-four (24), or by creating
17 an emergency fund in the manner provided by this chapter;

18 5. By transfers of surplus from the debt service fund, as
19 provided by section nineteen (19) of this chapter, subject,
20 however, to the approval of the state comptroller. Before such
21 approval is given, the state comptroller shall assure himself
22 that good business practice has been followed and that there
23 is reasonable assurance of prompt, regular payment of the debt
24 in the future.

1 Sec. 6. General government. Municipal corporations shall
2 have power to annually cause to be levied for a fund to be
3 known as the general fund a tax not to exceed ten (10) mills on

4 the dollar on all taxable property within the corporate limits
5 and allocate the proceeds thereof to be used for the following
6 purposes:

7 1. General and incidental expenses;

8 2. Construction, purchase, or remodeling of a city or
9 town hall and such other buildings as the size, condition,
10 and governmental activities of the corporation make reasonable
11 or necessary, and purchase of the necessary sites therefor;

12 3. Improvement, operation and maintenance of the city or
13 town hall and other governmental buildings;

14 4. City planning purposes as provided in chapter three
15 hundred seventy-three (373);

16 5. Expenses in connection with weights and standards, as
17 provided in section two hundred thirteen point seven (213.7);

18 6. Expenses in connection with elections required or
19 authorized by law to be paid by municipal corporations;

20 7. Bonds of municipal officers or employees to be paid
21 by the municipal corporation;

22 8. Defense expenses of a municipal officer sought to
23 be removed from office, when payable by the municipal corporation
24 under the provisions of section sixty-six point twenty-three
25 (66.23); (401.1, 404.5 (28.33), C50, revised).

1 Sec. 7. Street fund. Municipal corporations shall have
2 power to annually cause to be levied for a fund to be known as
3 the street fund a tax not to exceed ten (10) mills on the dollar
4 on all taxable property within the corporate limits and allocate

5 the proceeds thereof to be spent for the following purposes:

6 1. Construction, reconstruction, repair, and maintenance
7 of viaducts, underpasses, grade crossing separations, and
8 approaches thereto, except those constructed or maintained by
9 any railroad company under the provisions of chapter three
10 hundred eighty-seven (387);

11 2. Opening, widening, extending, constructing, maintaining
12 repairing, surfacing, marking, and grading any street, highway,
13 avenue, alley, public ground, or market place, and purchase of
14 necessary equipment and machinery therefor;

15 3. To pay for deficiencies in assessments and for plats
16 and schedules as provided by law, and for the construction,
17 reconstruction, and repair of any street improvements at the
18 intersection of streets, highways, avenues, and alleys, and for
19 one-half of the cost of such improvements at the intersection
20 of streets, avenues, highways, and alleys not crossing, and for
21 spaces opposite property owned by the municipal corporation or
22 by the United States, and for the purchase price of property
23 purchased by the city at tax sale and subsequent taxes assessed
24 against such property;

25 4. For the removal of snow and ice from the streets;

26 5. In lieu of the tax provided by section three hundred
27 ninety point two (390.2) to acquire and improve real estate
28 and to erect or improve buildings thereon for the parking of
29 vehicles to the extent that income from parking meters or park-
30 ing lots is insufficient for said purposes;

31 6. To pay any special assessment with interest, or any
32 installment thereof with interest, levied against any street,
33 alley, highway, public way, or park by the board of supervisors
34 for drainage purposes;

35 7. In lieu of the tax provided by section three hundred
36 eighty-seven point six (387.6) for the payment of damages to
37 property caused by construction of a viaduct;

38 8. For all bridge purposes;

39 9. In lieu of the tax provided by section three hundred
40 eighty-three point eight (383.8) for preliminary expense on
41 interstate bridges;

42 10. For payment of damages to property for which the
43 municipal corporation is liable under the provisions of
44 sections three hundred eighty-nine point twenty-two (389.22).
45 to three hundred eighty-nine point twenty-five (389.25), inclusive;

46 11. To plant, prune, care for, and maintain trees and
47 shrubbery on public streets.

48 12. For the purchase of necessary street equipment and
49 machinery, provided, however, that in no fiscal year more than
50 ten percent (10%) or twenty thousand dollars (\$20,000), whichever
51 is the greater, of said fund be used for this purpose without
52 the approval of the state comptroller.

53 13. For any other purpose having to do with streets
54 specifically authorized by law. (404.2, 404.3, 404.5 (1, 3, 4.
55 31, 134), C50, revised.)

1 Sec. 8. Public Safety Fund. Municipal corporations shall

2 have power to annually cause to be levied for a fund to be known
3 as the public safety fund a tax not to exceed twelve (12) mills
4 on the dollar on all taxable property within the corporate limits
5 and allocate the proceeds thereof to be used for the following
6 purposes:

7 1. To establish, equip, staff, and maintain a police
8 department;

9 2. To establish, equip, staff, and maintain a fire
10 department;

11 3. To establish, erect, and maintain a jail and such
12 number of police and fire stations as circumstances require;

13 4. To pay the expenses of maintaining a municipal court;

14 5. In lieu of the taxes provided in chapter three hundred
15 ninety-five (395) on flood control;

16 6. Liability insurance premiums authorized by section
17 three hundred twenty-one point four hundred ninety-seven
18 (321.497);

19 7. For any other purpose having to do with public safety
20 specifically authorized by law. (404.5 (8, 9, 32), 416.107,
21 416.115, 416.119, 416.128, 416.129, C50, revised.)

1 Sec. 9. Sanitation fund. Municipal corporations shall
2 have power to annually cause to be levied for a fund to be known
3 as the sanitation fund a tax not to exceed ten (10) mills on
4 the dollar on all taxable property within the corporate limits
5 and allocate the proceeds thereof to be used for the following
6 purposes:

- 7 1. To pay for deficiencies in special assessments for
8 sewers as provided by law, and for the construction,
9 reconstruction, and repair of any sewer at the intersection of
10 streets, highways, avenues, and alleys, and for one-half of the
11 cost of such sewer at the intersections of streets, highways,
12 avenues, and alleys not crossing and for spaces opposite property
13 owned by the municipal corporation or by the United States,
14 and for the whole or any part of the construction, reconstruction,
15 or repair of any sewer within the limits of said municipal
16 corporation, and for the construction, reconstruction,
17 maintenance, and operation of any sewage disposal plants;
- 18 2. To control surface waters flowing into sewers, sewer
19 outlets, and disposal plants;
- 20 3. To construct sewer outlets and sewage purifying plants
21 and to purchase dump grounds;
- 22 4. To pay for establishing and maintaining comfort
23 stations;
- 24 5. To pay the cost of collection and disposal of garbage
25 and refuse and for the sprinkling, flushing, or cleaning of
26 streets;
- 27 6. For the construction, reconstruction, or repair of any
28 main sewer within the municipal corporation and those extending
29 outside the corporate limits;
- 30 7. For the purpose of carrying out the provisions of the
31 laws relating to public health;
- 32 8. For any other purpose having to do with sanitation,

33 specifically authorized by law. (404.5 (5, 6, 7, 15), 404.7,
34 416.120, C50, revised.)

1 **Sec. 10. Municipal enterprises.** Municipal corporations
2 shall have power to annually cause to be levied for a fund to
3 be known as the municipal enterprises fund an annual tax not to
4 exceed ten (10) mills on the dollar on all taxable property within
5 the corporate limits and allocate the proceeds thereof to be
6 spent for the following purposes:

7 1. To pay for land acquired for cemetery purposes and
8 the interest accruing on the cost thereof;

9 2. For the care, preservation, and adornment of any
10 cemetery utilized for burial purposes by the people of the
11 city or town;

12 3. For the purchase of a library site and construction
13 of buildings thereon;

14 4. For the maintenance of a free public library. The
15 board of library trustees shall, on or before the first day
16 of August in each year, make an estimate of the amount it
17 deems necessary for the maintenance of the library and shall
18 transmit said estimate together with a statement of the amount
19 necessary for the purposes authorized by subsection three (3)
20 to the council. In no event shall the amount of tax
21 allocated for maintenance purposes exceed the amount that
22 would be derived from a three mill levy at current valuations,
23 nor shall the amount allocated for purposes of subsection
24 three (3) exceed the amount that would be derived from a levy

25 of three-fourths mill at current valuations ;

26 5. When a public library has not been established, to
27 secure for the inhabitants of the municipal corporation the
28 free use of a public library ;

29 6. When a municipal hospital has been established, for
30 the purpose of purchasing sites for hospitals or sites with
31 buildings thereon for hospital purposes, and constructing,
32 reconstructing, rebuilding, remodeling or enlarging buildings
33 to be used for hospitals ;

34 7. To improve, operate, and maintain a municipal hospital ;

35 8. In lieu of the taxes provided by sections three hundred
36 thirty point seven (330.7) and three hundred thirty point
37 sixteen (330.16) to acquire, operate, or equip a municipal
38 airport ;

39 9. For purposes of river front improvement and in lieu
40 of the taxes provided therefor in chapter three hundred seventy-
41 two (372) ;

42 10. In lieu of the taxes provided by sections five hundred
43 sixty-five point nine (565.9) and five hundred sixty-five point
44 thirteen (565.13) to provide annuities for gifts accepted by
45 municipal corporations, but not in excess of the limits provided
46 therein ;

47 11. In lieu of the taxes provided by section three hundred
48 eighty-four point three (384.3) for dock purposes ;

49 12. In lieu of the taxes provided by sections thirty-seven
50 point seven (37.7) and thirty-seven point eight (37.8) for

51 memorial halls and monuments;

52 13. For any other purpose having to do with municipal
53 enterprises, specifically authorized by law. (404.5 (13, 14,
54 19, 20, 21, 26, 27), 416.103, 416.104, 416.106, C50 revised.)

1 Sec. 11. Recreation. Municipal corporations shall have
2 power to annually cause to be levied for a fund to be known as
3 the recreation fund a tax not to exceed six (6) mills on the
4 dollar on all taxable property within the corporate limits and
5 allocate the proceeds thereof to be used for the following
6 purposes:

7 1. To purchase real estate for use as a community center
8 and construct thereon buildings with proper equipment;

9 2. For the development, improvement, maintenance, or
10 operation of community centers, playgrounds, and swimming
11 pools.

12 3. For the purchase, construction, maintenance, and
13 operation of a place for the exhibition of works of art, or for
14 the support of an established art gallery, museum, institute,
15 or center conducted for the use and benefit of the public and
16 not for profit.

17 4. To purchase real estate for park, art, or memorial
18 purposes;

19 5. For the purpose of caring for and improving the parks;

20 6. Procuring a site and for constructing swimming pools,
21 bathing beaches, bath houses, exhibition halls, armories, ice
22 rinks, dance pavilions, shelter houses, wading pools, river

23 walls, field house, athletic or recreational facilities, and
24 for paving, macadamizing, and otherwise improving roadways,
25 drives, avenues, and walks in parks;

26 7. In lieu of the tax provided by sections three hundred
27 seventy-five point one (375.1) and three hundred seventy-five
28 point four (375.4) for band purposes;

29 8. In lieu of all taxes provided by chapter three hundred
30 seventy (370) for park purposes;

31 9. In lieu of the tax provided by section three hundred
32 seventy-nine-A point one (379A.1) for a symphony orchestra;

33 10. For any other purpose having to do with recreation.
34 specifically authorized by law. (404.5 (22-25, 29) 404.8,
35 404.14, 416.136, 416.138, C50, revised.)

1 Sec. 12. Utilities. Municipal corporations shall have
2 power to annually cause to be levied for a fund to be known as
3 the utilities fund a tax not to exceed five (5) mills on the
4 dollar on all taxable property within the corporate limits and
5 allocate the proceeds thereof to be used for the following
6 purposes:

7 1. If the authorized rates or rentals are insufficient to
8 meet the expenses of running, operating, and repairing the
9 waterworks, gas or electric plant, or power plant owned or
10 operated by the municipal corporation, and the interest on any
11 bonds issued to pay for the construction, reconstruction, repair,
12 or extension of such works, such amount as may be necessary to
13 make up the deficiency;

14 2. To pay the principal of bonds issued for the
15 construction or purchase of waterworks, gasworks, electric
16 light or power plants;

17 3. In cities and towns owning and operating a light plant
18 to pay for electricity for street lighting and other municipal
19 purposes;

20 4. Payment for water furnished the corporation under
21 contract;

22 5. Payment for gas, light, heat, and power furnished the
23 corporation under contract;

24 6. In lieu of the tax provided by section three hundred
25 eighty-nine point eighteen (389.18) for street lighting;

26 7. In lieu of the taxes provided by sections three hundred
27 ninety-eight point one (398.1) and three hundred ninety-nine
28 point-five (399.5) for the purchase or construction of waterworks;

29 8. For any other purpose relating to municipal utilities,
30 specifically authorized by law. (404.5 (2, 10, 12, 17, 18, 30), C50,
31 revised.)

1 Sec. 13. Debt service. Municipal corporations shall
2 establish a debt service fund and shall cause to be levied for
3 said fund a tax in such number of mills on the dollar on all
4 taxable property within the corporate limits, as is necessary
5 for the following purposes:

6 1. To pay all judgments against the municipal corporation
7 other than those specifically authorized by law to be paid from
8 other funds;

9 2. To pay the interest accruing on funding and refunding
10 bonds outstanding, and such proportion of the principal that at
11 the end of the first quarter of the term of any issue of bonds
12 the sum raised shall equal at least twenty percent of the bonds
13 issued; at the end of the second quarter of said term at least
14 forty percent of said amount; at the end of the third quarter of
15 said term at least sixty-five percent of said amount; and on or
16 before the date of maturity of said bonds a sum equal to the
17 whole amount of unpaid interest and principal;

18 3. For such other purposes relating to debt service as
19 are specifically authorized by law;

20 It shall be the duty of the council to allocate the proceeds
21 of the tax herein provided to accomplish the purposes herein
22 enumerated. (404.5(11), C50, revised.)

23 (Surplus of tax, see sec. 19 below.)

1 Sec. 14. Separate allocations. A separate allocation
2 within each functional fund shall be made for each particular
3 purpose enumerated in the various subsections of sections
4 six (6) to twelve (12), inclusive, and for each particular
5 purpose within each said subsection when for the construction,
6 purchase, or remodeling of any building, or improvements of
7 any type, for the purchase of real estate, machinery, or
8 major equipment, and for each particular purpose within a
9 particular subsection when they are reasonably separable.

1 Sec. 15. Agricultural lands. No land included within the
2 limits of any municipal corporation which is not laid off into

3 lots of ten acres or less, and which is also in good faith
4 occupied and used for agricultural or horticultural purposes
5 shall be taxable for any city or town purpose, except that said
6 lands and all personal property necessary to the use and culti-
7 vation of said agricultural or horticultural lands, shall be
8 liable to taxation, not to exceed one and one-fourth ($1\frac{1}{4}$)
9 mills in any year, for municipal street purposes. (404.4,
10 C50, revised.)

1 Sec. 16. Trust and agency funds. Municipal corporations
2 shall have power to establish trust and agency funds for the
3 purpose of accounting for gifts received by the corporation for
4 a particular purpose and for the purpose of accounting for money
5 and property received and handled by such corporations as trustee
6 or custodian or in the capacity of an agent of any public moneys
7 as authorized by law and to levy such taxes as are authorized
8 by law.

1 Sec. 17. Establishment of operating fund. For the purpose
2 of simplifying administrative procedure, the council may, by
3 resolution, authorize the transfer of receipts in the general
4 fund, the street fund, the public safety fund and the sanitation
5 fund. to a fund to be known as the operating fund, and claims
6 payable from any of said functional funds may be paid by warrants
7 drawn against the operating fund. In no event, however, shall
8 the amount disbursed from the operating fund for any purpose be
9 in excess of the receipts to said operating fund from the
10 applicable functional fund, without prior approval by the state

11 comptroller.

1 Sec. 18. Anticipation of revenue. Loans may be negotiated
2 or warrants issued by any municipal corporation in anticipation
3 of its revenues for the fiscal year in which such loans are
4 negotiated or warrants issued, but the aggregate amount of such
5 loans and warrants shall not exceed the estimated revenue of
6 such corporation for the fund or purpose for which the taxes
7 are to be collected for such fiscal year, except as provided
8 in the law relating to special assessments of public
9 improvements. The council may cause bonds to be issued for
10 purposes of cemetery purchase, dump ground purchase, grading,
11 street improvements, sewer and purifying plant construction,
12 flood protection, equipping fire departments, airports, and
13 parking lots, provided that the maximum amount of such outstanding
14 bonds at any one time shall be no more than can be retired
15 within twenty years, both as to principal and interest, by a
16 levy not to exceed five mills, and provided further that the
17 maximum millage levy authorized by section two (2) shall be
18 reduced by whatever such amount is required to be levied in
19 the debt service fund for financing such bonds. (404.17,
20 C50, revised.)

1 Sec. 19. Taxes paid over. Before the third Monday of
2 each month, the county treasurer shall give written notice to
3 the clerk of each municipal corporation in the county of the
4 amount collected for each fund up to the first day of that
5 month, including the amounts collected to pay bonds issued to

6 pay the costs of public improvements for which special assessments
7 have been levied and certified, and the clerk of each municipal
8 corporation shall draw an order therefor in favor of the
9 municipal treasurer, countersigned by the mayor or auditor
10 of the municipal corporation, upon the county treasurer, who
11 shall pay such taxes to the municipal treasurer only on such
12 order. (404.23, C50, revised.)

1 Sec. 20. Surplus of tax. When a tax has been levied by
2 any municipal corporation for the debt service fund, such tax
3 shall not be held valid if the rate of tax raises an amount
4 in excess of that sought for specific purposes. Money so raised
5 shall be held in the debt service fund until the debt or debts
6 for which it was raised are discharged and any surplus remaining
7 thereafter may be transferred to any other fund or funds as the
8 council by resolution may direct. (404.16, C50, revised.)

1 Sec. 21. Tax sales. Sales for delinquent assessments and
2 taxes caused to be levied by any municipal corporation shall be
3 made in the manner provided by chapter four hundred forty-six
4 (446), and should there be other delinquent taxes or assessments
5 due from the same person, and collectible by the county treasurer,
6 the sale shall be for all such delinquent assessments and
7 taxes. (404.22, C50, revised.)

1 Sec. 22. Diversion of funds. Any councilman or officer
2 of a municipal corporation who shall participate in, advise,
3 consent, or allow the proceeds of any tax or assessment caused
4 to be levied by such municipal corporation, or the proceeds of

5 any source of municipal revenue other than taxation, to be
6 diverted to any purpose not authorized by law, or who shall in
7 any way become a party to such diversion, shall be guilty of
8 willful maladministration. (404.24, C50, revised.)

1 Sec. 23. Other sources of income. Any income to a
2 municipal corporation not designated by law to be placed in or
3 credited to a certain existing fund enumerated in this chapter
4 or otherwise provided by law shall be credited to the functional
5 fund or funds enumerated in this chapter, which are allocable
6 to the purpose or class of purposes most nearly related to the
7 type of transaction from which the income arose.

1 Sec. 24. Applicability. The provisions of this chapter
2 shall be applicable to all municipal corporations, regardless
3 of form of government or manner of incorporation.

1 Sec. 25. Construction. 1. The provisions of this chapter
2 relating to the allocation of the proceeds from any tax to a
3 particular purpose shall not be construed as superseding any
4 provision in the law requiring an election as a prerequisite
5 to taxation or expenditure of public funds for such purpose or
6 to carrying out such purpose.

7 2. No enumeration of purposes contained in this chapter
8 shall be construed to authorize the expenditure of funds for
9 those purposes where the section of the Code conferring general
10 power to carry on such purpose is limited to municipal
11 corporations of a certain size or class unless the municipal
12 corporation making the allocation is within such size or class.

13 3. When any section of the Code provides for the expenditure
14 of funds for a purpose not designated under any of the functional
15 funds provided in this chapter and such section also fails to
16 specify an existing fund or funds from which such expenditure
17 may be made, the proper fund allocable to the purpose shall
18 to the functional fund allocable to the class of purposes which
19 would most logically include the purpose in question.

1 Sec. 26. Section twenty-four point twenty-one (24.21),
2 Code 1950, is amended by striking from lines nine (9) and ten
3 (10) the words “general or contingent fund of the municipality”
4 and inserting in lieu thereof the words “fund or funds of the
5 municipality designated by such board”.

1 Sec. 27. Section forty-eight point eighteen (48.18),
2 Code 1950, is amended by striking from line six (6) the words
3 “provide out of the current revenue” and inserting in lieu
4 thereof “allocate from the general fund”.

1 Sec. 28. Section three hundred point seven (300.7),
2 Code 1950, is amended by striking from line fifteen (15)
3 the words “general funds” and inserting in lieu thereof the
4 words “recreation fund”.

1 Sec. 29. Section three hundred eight-A point three (308A.3)
2 subsection two (2) Code 1950, is amended by striking from line
3 eight (8) the words “street construction” and inserting in lieu
4 thereof the word “street”.

1 Sec. 30. Section three hundred eight-A point four (308A.4)
2 sub-section two (2), Code 1950, is amended by striking from

3 paragraph (d) the words “street construction” and inserting in
4 lieu thereof the word “street”.

1 Sec. 31. Section three hundred eight-A point six (308A.6),
2 Code 1950, is repealed, and the following enacted in lieu
3 thereof:

4 “Limitation on use of funds. Funds received by municipal
5 corporations from the road use tax fund shall be used solely
6 for the construction, reconstruction, repair, and maintenance
7 of roads and streets within municipal corporations. Such funds
8 shall not be used for the purchase of machinery or equipment,
9 except as provided in subsection twelve (12) of section seven (7).

1 Sec. 32. Section three hundred eleven point nineteen
2 (311.19), Code 1950, is amended by striking from lines eight
3 (8) and nine (9) of the second paragraph the word “general”
4 and inserting in lieu thereof the word “street”.

1 Sec. 33. Section three hundred twenty-one point two hundred
2 thirty-eight (321.238), Code 1950, is amended by striking from
3 lines five (5) to seven (7) “proceeds of the collection of fees
4 charged for testing motor vehicles, including trucks” and
5 inserting in lieu thereof “allocations from the public safety
6 fund”.

1 Sec. 34. Section three hundred twenty-one point two hundred
2 thirty-nine (321.239), Code 1950, is amended by striking all
3 of lines eight (8) to fifteen (15), inclusive, and inserting in
4 lieu thereof “shall pay all fees so collected into the public
5 safety fund”.

1 Sec. 35. Section three hundred twenty-one point two hundred
2 forty-six (321.246), Code 1950, is amended by striking therefrom
3 all of lines five (5) to twelve (12), inclusive, and inserting
4 in lieu thereof “from allocations of the public safety fund”.

1 Sec. 36. Section three hundred twenty-one point four
2 hundred ninety-five (321.495), Code 1950, is amended by inserting
3 the words “from the public safety fund” after the word “pay”
4 in line fifteen (15).

1 Sec. 37. Section three hundred forty-eight point five
2 (348.5), Code 1950, is amended by striking all of lines twelve
3 (12) to fourteen (14), inclusive, and inserting in lieu thereof
4 “allocation of the municipal enterprises fund for hospital
5 purposes shall cease”.

1 Sec. 38. Section three hundred seventy point eight (370.8),
2 Code 1950, is amended by striking from line four (4) the words
3 “county auditor” and inserting in lieu thereof the word “council”.

1 Sec. 39. Sections three hundred seventy point twenty-five
2 (370.25) and three hundred seventy point twenty-six (370.26),
3 Code 1950, are hereby repealed.

1 Sec. 40. Section three hundred seventy point twenty-eight
2 (370.28), Code 1950, is amended by striking from line nine (9)
3 the words “county auditor” and inserting in lieu thereof the
4 word “council”.

1 Sec. 41. Section three hundred seventy point twenty-nine
2 (370.29), Code 1950, is amended by striking from line eleven
3 (11) the words “county auditor” and inserting in lieu thereof

4 the word "council".

1 Sec. 42. Section three hundred seventy point thirty
2 (370.30), Code 1950, is amended by striking from line four (4)
3 the words "county auditor" and inserting in lieu thereof the
4 word "council".

1 Sec. 43. Section three hundred seventy point thirty-one
2 (370.31), Code 1950, is amended by striking all of lines one
3 (1) to ten (10), inclusive, and inserting in lieu thereof the
4 following: "Any municipal corporation may locate and erect
5 its city or town hall in any public park, public square, or public
6 grounds within the corporate limits and the park".

1 Sec. 44. Section three hundred sixty-eight point thirty-
2 three (368.33), Code 1950, is hereby repealed.

1 Sec. 45. Section three hundred seventy-eight point ten
2 (378.10) subsection eight (8), Code 1950, is amended by striking
3 from lines two (2) and three (3) the words "taxes levied for
4 library purposes as provided by law" and inserting in lieu
5 thereof the words "portions of the municipal enterprises fund
6 allocated for library purposes by the council".

1 Sec. 46. Section three hundred seventy-eight point
2 seventeen (378.17), Code 1950, is amended by striking from
3 lines one (1) and two (2) the words "received and set apart"
4 and inserting in lieu thereof "allocated by the council".

5 Further amend said section by striking from lines seventeen
6 (17) and eighteen (18) the words "any and all library taxes
7 collected by him monthly" and inserting in lieu thereof the

8 words "moneys allocated by the council for library maintenance
9 when collected".

1 Sec. 47. Section three hundred seventy-eight point eighteen
2 (378.18), Code 1950, is amended by striking from line ten (10)
3 the words "as it may deem important" and inserting in lieu
4 thereof the words "as required by the council".

1 Sec. 48. Section three hundred seventy-nine point eleven
2 (379.11), Code 1950, is amended by striking from line two (2)
3 of subsection eight (8) the words "taxes levied" and inserting
4 in lieu thereof the words "moneys allocated by the council".

1 Sec. 49. Section three hundred seventy-nine point thirteen
2 (379.13), Code 1950, is amended by striking all of lines two (2)
3 and three (3) and inserting in lieu thereof "allocate each year
4 such portion of the proceeds of the recreation levy as they deem
5 necessary for".

1 Sec. 50. Section three hundred seventy-nine point fourteen
2 (379.14), Code 1950, is amended by striking lines four (4) and
3 five (5) and inserting in lieu thereof "recreation fund".

1 Sec. 51. Section three hundred seventy-nine point fifteen
2 (379.15), Code 1950, is amended by striking from line fourteen
3 (14) the words "as may be deemed important" and inserting in
4 lieu thereof the words "as may be required by the council".

1 Sec. 52. Section three hundred seventy-nine-A point four
2 (379A.4), Code 1950, is amended by adding the following: "In
3 lieu of the levy provided herein the council may allocate a
4 portion of the proceeds of the recreation fund not to exceed

5 the amount which would have been raised by the levy provided
6 herein”.

1 Sec. 53. Section three hundred eighty point eight (380.8),
2 Code 1950, is amended by striking from lines two (2) to four
3 (4) the words “appropriate each year not exceeding five per cent
4 of its general fund” and inserting in lieu thereof the words
5 “allocate such portion of the municipal enterprises fund as
6 the council deems necessary”.

1 Sec. 54. Section three hundred eighty-one point two
2 (381.2), Code 1950, is hereby repealed, effective December 31,
3 1951.

1 Sec. 55. Section three hundred eighty-one point three
2 (381.3), Code 1950, is amended by striking from lines seven
3 (7) and eight (8) the words “city bridge fund” and inserting
4 in lieu thereof the words “street fund”.

1 Sec. 56. Sections three hundred eighty-one point five
2 (381.5) and three hundred eighty-one point six (381.6), Code
3 1950, are hereby repealed.

1 Sec. 57. Section three hundred eighty-one point eight
2 (381.8), Code 1950, is hereby repealed.

1 Sec. 58. Section three hundred eighty-seven point five
2 (387.5), Code 1950, is amended by striking all of said section
3 after the word “paid” in line two (2) and inserting in lieu
4 thereof “from the street fund.”

1 Sec. 59. Section three hundred eighty-seven point thirteen
2 (387.13), Code 1950, is amended by striking all of lines four (4)

3 and five (5) and inserting in lieu thereof the words "be paid
4 into the street fund".

1 Sec. 60. Section three hundred eighty-nine point three
2 (389.3), Code 1950, is amended by striking from lines three
3 (3) and four (4) the words "general fund, the grading fund, or
4 from the highway or poll taxes" and inserting in lieu thereof
5 the words "allocations of the street fund".

1 Sec. 61. Section three hundred eighty-nine point twenty
2 (389.20), Code 1950, is amended by striking the word "general"
3 from line five (5) and by striking all of lines six (6) to eight
4 (8), inclusive, and inserting in lieu thereof "street fund".

1 Sec. 62. Section three hundred ninety-one point thirty-
2 eight (391.38), Code 1950, is amended by striking lines twelve
3 (12) to fifteen (15), inclusive, and inserting in lieu thereof
4 the words "from the sanitation fund. In the case of street
5 improvements such cost may be paid from the street fund."

1 Sec. 63. Section three hundred ninety-one point forty-two
2 (391.42), Code 1950, is amended by striking lines five (5) to
3 eight (8), inclusive, and inserting in lieu thereof "sanitation
4 fund; and the portion".

1 Sec. 64. Section three hundred ninety-one point forty-three
2 (391.43), Code 1950, is amended by striking from lines three (3)
3 and four (4) the words "improvement fund or the general fund"
4 and inserting in lieu thereof the words "street fund".

5 Further amend said section by striking all of lines six
6 (6) to nine (9), inclusive, and inserting in lieu thereof the words

7 “paid from the sanitation fund”.

1 Sec. 65. Section three hundred ninety-one point forty-four
2 (391.44), Code 1950, is amended by striking from lines six (6)
3 and seven (7) the words “general fund or the improvement fund”
4 and inserting in lieu thereof the words “street fund”.

5 Further amend by striking from line eight (8) the words
6 “general fund or the sewer fund” and inserting “sanitation fund”.

1 Sec. 66. Section three hundred ninety-one point sixty-seven
2 (391.67), Code 1950, is amended by striking from line four (4)
3 the words “improvement fund” and inserting in lieu thereof the
4 words “street fund”.

1 Sec. 67. Section three hundred ninety-one point sixty-nine
2 (391.69), Code 1950, is amended by striking from line four (4)
3 the words “improvement fund” and inserting in lieu thereof the
4 words “street fund”.

1 Sec. 68. Section three hundred ninety-one point seventy
2 (391.70), Code 1950, is hereby repealed.

1 Sec. 69. Section three hundred ninety-one point seventy-
2 five (391.75), Code 1950, is amended by striking from lines
3 three (3) to five (5) the words “sewer fund of any sewer
4 district or from the sewer fund or from the main sewer fund”
5 and inserting in lieu thereof the words “sanitation fund”.

1 Sec. 70. Sections three hundred ninety-one point ninety-
2 two (391.92) and three hundred ninety-one point ninety-three
3 (391.93), Code 1950, are hereby repealed.

1 Sec. 71. Section three hundred ninety-one-A point

2 twenty-five (391A.25), Code 1950, is amended by striking from
3 lines six (6) and seven (7) the words “general fund, the
4 improvement fund, or the street construction” and inserting in
5 lieu thereof the word “street”.

6 Further amend said section by striking from lines eight
7 (8) and nine (9) the words “general fund, its improvement fund
8 or its sewer” and inserting in lieu thereof the word
9 “sanitation”.

1 Sec. 72. Section three hundred ninety-one-A point
2 thirty-one (391A.31), Code 1950, is amended by striking all
3 of lines twenty (20) to twenty-three (23), inclusive, and
4 inserting in lieu thereof “shall be credited to the street
5 fund.”

1 Sec. 73. Section three hundred ninety-one-A point
2 thirty-two (391A.32), Code 1950, is amended by striking from
3 lines five (5) and six (6) the word “improvement” and
4 inserting in lieu thereof the word “street”.

1 Sec. 74. Section three hundred ninety-two point six
2 (392.6), Code 1950, is amended by striking all of lines fourteen
3 (14) to nineteen (19) inclusive, and inserting the following
4 in lieu thereof: “of the sanitation fund, such city or town
5 council shall, in such proposed resolution, state the amount
6 to be allocated from said fund, and if it is proposed”.

7 Further amend said section by striking from line twenty-
8 six (26) the words “a joint sewer tax” and inserting in lieu
9 thereof the words “the sanitation fund”.

1 Sec. 75. Section three hundred ninety-two point eight
2 (392.8), Code 1950, is amended by striking from lines three (3)
3 to five (5) the words “describe the district or districts
4 wherein it is proposed to levy a joint sewer tax, if any, and
5 advise the taxpayers” and inserting in lieu thereof the words
6 “name the amount to be allocated from the sanitation fund”.

1 Sec. 76. Section three hundred ninety-two point twelve
2 (392.12), Code 1950, is amended by striking all of said section
3 after but not including the word “paid” in line three (3) and
4 inserting in lieu thereof the words “from the sanitation fund.”

1 Sec. 77. Section three hundred ninety-five point thirty
2 (395.30), Code 1950, is repealed and the following enacted in
3 lieu thereof: “The council shall have power to allocate a
4 portion of the street fund for the purchase of right of way or
5 the maintenance of the completed flood control project.”

1 Sec. 78. Section three hundred ninety-six point eighteen
2 (396.18), Code 1950, is amended by striking the word “taxes”
3 from line four (4) and inserting in lieu thereof the word
4 “assessments”.

1 Sec. 79. Section three hundred ninety-six point nineteen
2 (396.19), Code 1950, is amended by striking the word “taxes” from
3 line three (3) and inserting in lieu thereof the word
4 “assessments”.

1 Sec. 80. Section three hundred ninety-six point twenty
2 (396.20), Code 1950, is amended by striking from line four (4)
3 the word “taxes” and inserting in lieu thereof the word

4 "assessments".

1 Sec. 81. Section three hundred ninety-six point twenty-
2 one (396.21), Code 1950, is amended by striking from line six
3 (6) the word "taxes" and inserting in lieu thereof the word
4 "assessments".

5 Further amend said section by striking from line ten (10)
6 the words "city improvement fund" and inserting in lieu thereof
7 the words "street fund or sanitation fund".

1 Sec. 82. Section three hundred ninety-six point
2 twenty-two (396.22), Code 1950, paragraph two (2), is amended
3 by striking from lines three (3) to six (6) the words "pledge
4 the future avails of the street construction fund as constituted
5 under the provisions of section 324.63" and inserting in lieu
6 thereof the words "allocate a fixed portion of the street fund
7 not to exceed in any year the amount received from allocations
8 of the road use tax fund".

1 Sec. 83. Section three hundred ninety-six point twenty
2 seven (396.37), Code 1950, is amended by striking from lines
3 two (2) and three (3) the words "city improvement" and inserting
4 in lieu thereof the words "street or sanitation".

1 Sec. 84. Section three hundred ninety-nine point nine
2 (399.9), Code 1950, is amended by striking from line two (2)
3 the words "to collect and".

4 Further amend said section by inserting after the word
5 "tax" in line three (3) the words "or such portion of the
6 proceeds of the utilities fund as is allocated in lieu thereof

7 by the council”.

1 Sec. 85. Section three hundred ninety-nine point twenty-
2 three (399.23), Code 1950, is amended by striking all of lines
3 three (3) to six (6), inclusive, and inserting in lieu thereof
4 the following words “allocate a portion of the proceeds of
5 the utilities fund to pay for water used by such cities for
6 public purposes”.

1 Sec. 86. Section four hundred three point two (403.2),
2 Code 1950, is amended by striking from lines three (3) and four
3 (4) the words “general fund, the grading fund, or the highway
4 or poll taxes” and inserting in lieu thereof “street fund”.

1 Sec. 87. Chapter four hundred six (406), Code 1950, is
2 hereby repealed.

1 Sec. 88. Section four hundred seven point fourteen (407.14),
2 Code 1950, is amended by striking from line two (2) the word
3 “general” and inserting in lieu thereof the word “sanitation”.

4 Further amend said section by striking from lines four
5 (4) and five (5) the words “particular fund created therefor”
6 and inserting in lieu thereof the words “debt service fund”.

1 Sec. 89. Section four hundred eight point ten (408.10),
2 Code 1950, is amended by striking all of lines three (3) to
3 fifteen (15), inclusive, and inserting in lieu thereof “portions
4 of the streets, public safety, and sanitation funds allocated
5 for a particular purpose and may issue”.

1 Sec. 90. Section four hundred eight point thirteen
2 (408.13), Code 1950, is amended by striking all of lines three

3 (3) to eleven (11), inclusive, and inserting in lieu thereof
4 “by the name of the fund from which allocations are made for
5 their payment and the particular purpose for which they are
6 issued”.

1 Sec. 91. Section four hundred eight point fourteen (408.14),
2 Code 1950, is hereby repealed and the following enacted in lieu
3 thereof: “Said certificates and bonds and ~~interest thereon~~
4 shall be paid from allocations of the debt service fund”.

1 Sec. 92. Section four hundred sixteen point ninety-five
2 (416.95), Code 1950, is hereby repealed.

1 Sec. 93. Sections four hundred sixteen point one hundred
2 three (416.103) and four hundred sixteen point one hundred ⁵four
3 (416.104), Code 1950, are hereby repealed.

1 Sec. 94. Sections four hundred sixteen point one hundred
2 six (416.106) and four hundred sixteen point one hundred seven
3 (416.107), Code 1950, are hereby repealed.

4 (See sections 8 and 14 of this bill.)

1 Sec. 95. Sections four hundred sixteen point one hundred
2 fifteen (416.115), to four hundred sixteen point one hundred
3 twenty-eight (416.128), inclusive, Code 1950, are hereby
4 repealed.

1 Sec. 96. Sections four hundred sixteen point one hundred
2 thirty-two (416.132) and four hundred sixteen point one hundred
3 thirty-three (416.133), Code 1950, are hereby repealed.

1 Sec. 97. Sections four hundred sixteen point one hundred
2 thirty-six (416.136) to four hundred sixteen point one hundred

3 **thirty-eight (416.138), inclusive, Code 1950, are hereby repealed.**

1 Sec. 98. Section four hundred sixteen point one hundred
2 **forty (416.140), Code 1950, is hereby repealed.**

1 Sec. 99. Section four hundred seventeen point twenty-two
2 **(417.22), Code 1950, is hereby repealed.**

1 Sec. 100. Section four hundred seventeen point fifty-four
2 **(417.54), subsection four (4), Code 1950, is amended by striking**
3 **from lines two (2) and three (3) the words “special improvement**
4 **fund” and inserting in lieu thereof “street fund”.**

1 Sec. 101. Section four hundred seventeen point fifty-four
2 **(417.54), subsection six (6), Code 1950, is amended by striking**
3 **from line five (5) the words and numerals “chapter 396” and**
4 **inserting in lieu thereof “the chapter on taxation”.**

1 Sec. 102. Section four hundred twenty-six-A point five
2 **(426A.5), 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
2 **(602.53), and six hundred two point fifty-four (602.54), Code**
3 **1950, are hereby repealed and the following enacted in lieu**
4 **thereof: “Such building and grounds shall be financed and paid**
5 **for in the same manner as jails and station houses”.**

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

1 Sec. 106. Section seven hundred fifty point five
2 **(750.5), Code 1950, is amended by striking from the last**

3 line thereof the word "general" and inserting in lieu thereof
4 the words "public safety".

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

1 Sec. 108. The explanatory material, tables, notes, and
2 historical references incorporated in this bill shall not be
3 considered any part of the enactment hereof and shall not be
4 included in the enrolled Act.

1 Sec. 109. Sections four hundred sixteen point one hundred
2 thirty-four (416.134) and four hundred sixteen point one
3 hundred thirty-five (416.135), Code 1950, are hereby repealed.