

CERTIFICATE.

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STATE OF IOWA,  
OFFICE OF SECRETARY OF STATE. }

I, W. M. McFARLAND, Secretary of State of the State of Iowa, hereby certify that the acts and resolutions herein contained, are copied from the original rolls on file in this office, and that the same are true and correct copies thereof of the acts and resolutions of the Twenty-fourth General Assembly, except that the words inclosed by brackets [thus] have been inserted where it is evident that an omission had occurred.

IN TESTIMONY WHEREOF, I have hereunto set my hand, and affixed the great seal of the State, at Des Moines, this first day of June, A. D. 1892.

W. M. McFARLAND, *Secretary of State.*



## FINANCIAL STATEMENT.

STATE OF IOWA,  
OFFICE OF AUDITOR OF STATE, }  
DES MOINES, June 7, 1892. }

HON. W. M. McFARLAND, *Secretary of State:*

SIR:—In pursuance of the requirements of Section 18, Article III, of the Constitution of Iowa, I have the honor to submit for publication with the laws of the Twenty-fourth General Assembly, the following statement of the receipts and expenditures of the public money, for the biennial fiscal term commencing July 1, 1889, and ending June 30, 1891.

JAMES A. LYONS, *Auditor of State.*

### CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1889, including Agricultural College mortgage bonds, was \$297,513.27, belonging to the several funds as follows:

General revenue.....	\$ 5,181.67
Agricultural College endowment fund.....	291,165.23
Swamp land indemnity fund.....	1,166.37
Total.....	\$ 297,513.27

The amount received from all sources during the fiscal period ended June 30, 1891, was \$3,962,654.45, which was distributed as follows to the several funds:

General revenue.....	\$3,540,064.85
Agricultural College endowment fund.....	359,111.46
Swamp land indemnity fund.....	32,472.83
Temporary school fund.....	31,005.31
Total receipts.....	\$3,962,654.45

The receipts being added to the balance on hand June 30, 1889, as shown above, makes \$4,260,167.72, as the amount to be accounted for. The disbursements during the fiscal period ended June 30, 1891, were as follows:

General revenue.....	\$3,057,187.57
Agricultural College endowment fund.....	293,337.96
Swamp land indemnity fund.....	33,639.20
Temporary school fund.....	30,957.31
Total disbursements.....	\$3,415,172.04

Leaving a balance in the treasury June 30, 1891, of \$844,995.68, belonging to the several funds, as follows:

General revenue.....	\$ 488,053.95
Agricultural College endowment fund.....	356,888.78
Temporary school fund.....	48.00
Total.....	\$ 844,995.68

STATEMENT No. I.  
OF RECEIPTS AND DISBURSEMENTS.

RECEIPTS.

GENERAL REVENUE—

From State tax, 2½ mills .....	\$2,542,042.00
From interest on delinquent taxes.....	28,788.99
From insane dues from counties.....	527,615.81
From College for the Blind, dues from counties.....	1,975.28
From Deaf and Dumb Institution, dues from counties.....	1,840.58
From Feeble-Minded Children Institution, dues from counties.....	18,491.49
From Orphans' Home, dues from counties.....	52,814.43
From Warden of the Ft. Madison Penitentiary .....	17,000.00
From peddlers' licenses from counties.....	2,112.88
From sale of laws from counties.....	479.96
From insurance companies, for taxes .....	174,610.86
From Auditor of State, for fees.....	59,990.50
From Secretary of State, for fees.....	12,266.90
From Clerk of the Supreme Court, for fees.....	5,704.49
From Superintendent of Public Instruction, for fees.....	856.50
From Treasurer of State, for fees.....	1.80
From Western Union telegraph Company, for taxes.....	28,421.41
From Postal Telegraph Cable Company, for taxes.....	539.40
From Central Union Telephone Company, for taxes.....	3,600.00
From Iowa Union Telephone Company, for taxes.....	5,700.00
From Nebraska Telephone Company, for taxes.....	420.00
From United States Government, aid Soldiers' Home.....	51,850.84
From Gen. Belknap, on war claims.....	683.94
From ex-Attorney General McPherson, proceeds from Mellinger & Forney notes .....	2,841.80
From Ed. Wright and Wm. L. Carpenter, from custodian's sales...	562.90
From John Y. Stone, difference on typewriter.....	15.00
From F. D. Jackson, Secretary of State, from sale of stationery....	13.95
From Fish Commissioner, from sale of horse and buggy.....	168.80
From J. A. Lyons, Auditor of State, from sale of bank punch.....	10.00
From Commissioner of Pharmacy, from surplus above expenses received for licenses .....	402.15
From Chas. Aldrich, refund expense of Aldrich collection .....	20.00
From L. B. Raymond, refund expense money as Trustee Clarinda Hospital.....	82.00
From G. M. Gilchrist, refund over-payment of salary as Judge.....	78.92
From E. J. Hartshorn, refund expense money as Trustee Clarinda Hospital.....	3.68
From Redhead, Norton, Lathrop & Co., refund of over-payment of bill, warrant No. 14844.....	18.00
From W. W. Swinger, refund over-payment of bill, warrant No. 15287 .....	.50
From W. H. Merritt, Postmaster, refund over-payment of postage, warrant No. 15785 .....	46.00
From Agricultural College, refund unexpended appropriation for experimentation for 1888 and 1889.....	1,116.04
From John C. Loper, refund of militia expense, warrant No. 16951.....	8.00
From Judge Macomber, refund of over-payment of salary as Judge .....	45.55
From J. G. Brown, Treasurer of Soldiers' Orphans' Home, refund unused appropriation previously drawn.....	650.00
From balance in treasury June 30, 1889.....	5,181.69
Total.....	<u>\$3,545,246.52</u>

DISBURSEMENTS.

GENERAL REVENUE—

By redemption of Auditor's warrants .....	\$8,049,757.57
By interest paid on the same.....	7,480.00
By balance in the treasury June 30, 1891.....	488,058.95
<b>Total.....</b>	<b>\$8,545,246.52</b>

AGRICULTURAL COLLEGE ENDOWMENT FUND.

RECEIPTS.

Amount of bonds in treasury June 30, 1889.....	\$ 5,500.00
Amount of mortgage bonds and cash.....	285,665.28
Amount received from sale of lands, etc.....	65,723.50
<b>Total.....</b>	<b>\$ 356,888.78</b>

DISBURSEMENTS.

Amount of cash in hands of Treasurer of State June 30, 1891.....	\$ 5,088.78
Amount of bonds in hands of Treasurer of State June 30, 1891.....	5,500.00
Amount of mortgage bonds in hands of Treasurer of State June 30, 1891.....	346,350.00
<b>Total.....</b>	<b>\$ 356,888.78</b>

SWAMP LAND INDEMNITY FUND.

RECEIPTS.

Balance in treasury June 30, 1891.....	\$ 1,166.37
Amount received from United States Government.....	32,472.83
<b>Total.....</b>	<b>\$ 33,639.20</b>

DISBURSEMENTS.

Amount paid Buchanan county.....	\$ 6,145.01
Amount paid Floyd county.....	4,759.28
Amount paid Grundy county.....	50.00
Amount paid Hardin county.....	18,097.52
Amount paid Mills county.....	1,875.65
Amount paid Polk county.....	6,595.37
Amount paid Woodbury county.....	1,116.87
<b>Total.....</b>	<b>\$ 33,639.20</b>

PERMANENT SCHOOL FUND.

Balance in treasury June 30, 1889.....	None.
Receipts by treasury of State.....	None.
Disbursements by treasurer of State.....	None.
Balance in treasury June 30, 1891.....	None.

TEMPORARY SCHOOL FUND.

RECEIPTS.

Balance in treasury June 30, 1889.....	None.
Amount received from interest on State bonds and Eads' loans.....	\$ 21,129.55
<b>Total.....</b>	<b>\$ 21,129.55</b>

## DISBURSEMENTS.

Amount apportioned to counties.....	\$	21,081.55
Balance in treasury June 30, 1891 .....		48.00
Total .....	\$	21,129.55

## RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1891.

General revenue.....	\$	488,058.95
Agricultural endowment fund.....		856,888.73
Temporary school fund.....		48.00
Total.....	\$	844,995.68

## STATEMENT No. II.

*Of the amount of warrants issued and to what charged, during the fiscal period ended June 30, 1891.*

Adjutant-general's salary .....	\$	3,125.00
Attorney-general's salary.....		3,125.00
Attorney-general's per diem and expenses.....		4,376.30
Attorney-general's clerks and legal assistants.....		3,767.44
Auditor of State's salary.....		4,583.37
Auditor of State's Deputy's salary.....		3,065.00
Auditor of State's clerks' fund.....		12,083.00
Auditor of State's Executive Council service.....		1,041.62
Board of Educational Examiners.....		786.92
Board of Examiners of Candidates for Mine Inspectors.....		330.08
Board of Health.....		10,441.12
Clerk of the Supreme Court's salary .....		4,583.37
Clerk of the Supreme Court's Deputy's salary.....		3,125.00
Clerk of the Supreme Court's clerks' fund.....		3,040.00
Commissioner of Labor Statistics, salary.....		3,040.00
Commissioner of Labor Statistics, expenses.....		1,513.19
Commissioners of Pharmacy, enforcement of law.....		1,832.52
Custodian of Public Property, salary.....		3,125.00
Custodian of Public Property, expenses .....		44,947.65
Dairy Commissioner's salary .....		3,125.00
Dairy Commissioner's expenses .....		2,953.52
District Judge, 1st District, J. M. Casey, salary.....		5,208.37
District Judge, 1st District, C. H. Phelps and J. D. Smythe, salary.....		5,208.37
District Judge, 2d District, H. C. Traverse, salary .....		5,208.37
District Judge, 2d District, Dell Stuart and E. L. Burton, salary.....		5,208.37
District Judge, 2d District, Chas. D. Leggett and W. H. Babb, salary .....		5,208.37
District Judge, 3d District, John W. Harvey and H. M. Towner, salary .....		5,208.37
District Judge, 3d District, R. C. Henry and W. H. Tedford, salary.....		5,208.37
District Judge, 4th District, Chas. H. Lewis and F. R. Gaynor, salary..		5,208.37
District Judge, 4th District, Geo. W. Wakefield, salary.....		5,208.37
District Judge, 4th District, Scott M. Ladd, salary.....		5,208.37
District Judge, 5th District, J. H. Henderson, salary.....		5,208.37
District Judge, 5th District, O. B. Ayres and J. H. Applegate, salary...		5,208.37
District Judge, 5th District, A. W. Wilkinson, salary .....		5,208.37
District Judge, 6th District, J. Kelley Johnson, salary.....		5,208.37

District Judge, 6th District, David Ryan, salary.....	8	5,208.37
District Judge, 6th District, W. R. Lewis and A. R. Dewey, salary.....		5,208.37
District Judge, 7th District, Andrew Howatt, salary.....		5,208.37
District Judge, 7th District, C. M. Waterman, salary.....		5,208.37
District Judge, 7th District, W. F. Brannan, salary.....		5,208.37
District Judge, 8th District, S. H. Fairall, salary.....		5,208.37
District Judge, 9th District, W. F. Conrad, salary.....		5,000.04
District Judge, 9th District, Marcus Kavanagh and C. P. Holmes, salary.....		5,208.37
District Judge, 10th District, C. F. Couch and J. F. Husted, salary.....		5,208.37
District Judge, 10th District, J. J. Ney, salary.....		5,208.37
District Judge, 10th District, D. J. Lenehan, salary.....		5,208.37
District Judge, 11th District, D. R. Hindman, salary.....		5,208.37
District Judge, 11th District, John L. Stevens, salary.....		5,208.37
District Judge, 11th District, S. M. Weaver, salary.....		5,208.37
District Judge, 12th District, John C. Sherwin, salary.....		5,208.37
District Judge, 12th District, Geo. W. Buddick, salary.....		5,208.37
District Judge, 18th District, L. O. Hatch, salary.....		5,208.37
District Judge, 13th District, L. E. Fellows and W. A. Hoyt, salary.....		5,208.37
District Judge, 14th District, Geo. H. Carr, salary.....		5,208.37
District Judge, 14th District, Lot Thomas, salary.....		5,208.37
District Judge, 15th District, A. B. Thornell, salary.....		5,208.37
District Judge, 15th District, Geo. Carson and Walter I. Smith, salary.....		5,208.37
District Judge, 15th District, H. E. Deemer, salary.....		5,208.37
District Judge, 15th District, N. W. Macy, salary.....		5,208.37
District Judge, 16th District, J. P. Connor and Geo. W. Paine, salary.....		5,208.37
District Judge, 16th District, J. H. Macomber and Chas. D. Goldsmith salary.....		5,208.37
District Judge, 17th District, Geo. M. Gilchrist and L. G. Kinne, salary.....		5,282.29
District Judge, 18th District, J. D. Giffin, salary.....		5,208.37
District Judge, 18th District, J. H. Preston, salary.....		5,208.37
Executive Council contingent fund.....		490.00
Fish Commissioner's salary.....		2,500.00
Fish Commissioner's expenses.....		981.48
Governor's salary and "room rent".....		7,500.00
Governor's Private Secretary's salary.....		3,125.00
Governor's contingent fund.....		6,036.05
Governor's contingent fund to pay counsel.....		2,300.00
Governor's Executive Council service.....		1,041.67
Janitors' salaries.....		28,180.00
Librarian's and Assistant Librarian's salaries.....		5,416.68
Mine Inspectors' salaries.....		7,500.00
Mine Inspectors' expenses.....		3,052.38
Mine Inspectors' clerks' fund.....		1,226.00
Railroad Commissioners' and Secretary's salaries.....		21,812.50
Railroad Commissioners' expenses.....		6,653.10
Secretary of State's salary.....		4,483.37
Secretary of State's Deputy's salary.....		3,125.00
Secretary of State's clerks' fund.....		7,929.18
Secretary of State's Executive Council service.....		1,041.62
Secretary of State's Land Office clerk's salary.....		2,450.00
Superintendent of Public Instruction's salary.....		4,583.89
Superintendent of Public Instruction's Deputy's salary.....		3,125.00
Superintendent of Public Instruction's clerks' fund.....		4,398.00
Superintendent of Public Instruction's traveling expenses.....		514.42
Superintendent of Public Weights and Measures.....		112.50
Supreme Judge, J. M. Beck, salary.....		8,383.37
Supreme Judge, Josiah Given, salary.....		8,000.04
Supreme Judge, C. T. Granger, salary.....		8,383.37
Supreme Judge, G. S. Robinson, salary.....		8,383.37
Supreme Judge, J. H. Rothrock, salary.....		8,383.37
Supreme Court contingent fund.....		1,391.77
Supreme Court Reporter's salary.....		4,000.00

Treasurer of State's salary.....	4,598.85
Treasurer of State's Deputy's salary.....	3,085.00
Treasurer of State's clerks' fund.....	3,060.00
Treasurer of State's Executive Council service.....	1,041.63
Veterinary Surgeon's per diem and expenses.....	5,141.96
Agricultural College, improvements and repairs.....	81,844.02
Agricultural College Trustees, per diem and expenses.....	3,587.26
Agricultural College, Financial Agent's salary and expenses.....	4,547.40
Agricultural Societies (County Societies) State Aid.....	48,279.00
Arrest of fugitives.....	7,068.43
Binding, State Binder.....	27,746.84
Blind College, improvements and repairs.....	6,455.44
Blind College, support and current expenses.....	57,640.00
Blind College, clothing.....	1,693.76
Blind Industrial School building.....	11,260.98
Blind Industrial School Commissioners.....	2,041.71
Benedict Home, support.....	5,884.61
Capitol Building, improvements.....	9,808.33
Capitol Grounds, improvements.....	27,720.05
Columbian Exposition.....	5,000.00
Condemned land for State Institutions.....	420.55
Deaf and Dumb Institution, improvements and repairs.....	23,975.00
Deaf and Dumb Institution, support and current expenses.....	116,550.00
Deaf and Dumb Institution, clothing.....	2,098.20
Deaf and Dumb Institution, Trustees' per diem and expenses.....	1,870.23
Des Moines River Land, litigation.....	418.70
Feeble Minded Children Institution, improvements and repairs.....	40,494.97
Feeble Minded Children Institution, ordinary expenses.....	32,450.00
Feeble Minded Children Institution, support.....	98,659.00
Feeble Minded Children Institution, clothing.....	14,580.39
Feeble Minded Children Institution, Trustees' per diem and expenses.....	1,082.52
Historical Society, expenses.....	2,000.00
Historical Records (Aldrich collection).....	1,362.53
Horticultural Society, expenses.....	5,000.00
Insane Hospital at Clarinda, improvements.....	100,100.00
Insane Hospital at Clarinda, support and current expenses.....	106,160.00
Insane Hospital at Clarinda, Trustees' per diem and expenses.....	3,580.23
Insane Hospital at Independence, improvements and repairs.....	14,681.46
Insane Hospital at Independence, support and current expenses.....	258,102.00
Insane Hospital at Independence, contingent fund.....	1,552.70
Insane Hospital at Independence, Trustees' per diem and expenses.....	1,659.14
Insane Hospital at Mt. Pleasant, improvements and repairs.....	41,550.00
Insane Hospital at Mt. Pleasant, support and current expenses.....	264,086.00
Insane Hospital at Mt. Pleasant, Trustees' per diem and expenses.....	1,245.88
Insane, non-resident, removal of.....	1,154.56
Interest on school fund loans.....	30,909.81
Industrial School, Boys', improvements and repairs.....	18,600.50
Industrial School, Girls', improvements and repairs.....	10,585.00
Industrial School, support.....	108,357.50
Industrial School, Trustees' per diem and expenses.....	1,171.18
Iowa Weather Service.....	3,635.91
Library Improvements.....	67.00
Library, books, etc.....	7,850.00
Militia.....	79,502.93
Miscellaneous expenditures.....	29,620.91
Normal School, improvements and repairs.....	11,883.81
Normal School, Teachers' salaries.....	22,550.00
Normal School, Directors' per diem and expenses.....	2,181.50
Normal School, contingent fund.....	3,125.00
Orphans' Home, improvements and repairs.....	29,574.99
Orphans' Home, support of soldiers' orphans.....	81,531.88
Orphans' Home, support of indigent children.....	47,746.37



Orphans' Home, Trustees' per diem and expenses.....	8	1,188.58
Penitentiary at Anamosa, improvements and repairs.....		18,488.52
Penitentiary at Anamosa, officers and guards.....		51,081.22
Penitentiary at Anamosa, support and current expenses.....		47,608.49
Penitentiary at Anamosa, transportation discharged convicts.....		928.58
Penitentiary at Fort Madison, improvements and repairs.....		8,775.00
Penitentiary at Fort Madison, officers and guards.....		59,760.98
Penitentiary at Fort Madison, transportation discharged convicts.....		2,000.00
Penitentiaries, inspection of.....		198.97
Printing (State).....		48,857.27
Prisoners' Aid Association.....		1,000.00
Providential contingencies.....		2,490.00
Railroad prosecution by State.....		1,105.15
Refund of Insane account overpaid, to Audubon county.....		256.46
Refund of Insane account overpaid, to Clay county.....		582.01
Refund of Deaf and Dumb account overpaid, to Guthrie county.....		18.85
Refund of Deaf and Dumb account overpaid, to Henry county.....		45.29
Refund of Deaf and Dumb account overpaid, to Jones county.....		6.52
Refund of Orphans' Home account overpaid, to Kossuth county.....		117.69
Refund of Insane account overpaid, to Monroe county.....		3,821.28
Refund of Deaf and Dumb account overpaid, to Montgomery county....		17.75
Refund of Blind account overpaid, to Muscatine county.....		75.00
Refund of Orphans' Home account overpaid, to Washington county....		7.51
Relief of Metz.....		480.00
School Journal subscriptions.....		297.00
Soldiers' Home improvements.....		26,743.96
Soldiers' Home officers' salaries.....		17,421.00
Soldiers' Home support.....		87,580.00
Soldiers' Monument, expenses of commissioner's plans, etc.....		900.00
Stationery contracts.....		22,847.87
Teachers Institutes.....		10,650.00
Twenty-third General Assembly, members' salaries.....		82,500.00
Twenty-third General Assembly, officers' salaries.....		33,824.00
Twenty-third General Assembly, members' mileage.....		2,102.80
Twenty-third General Assembly, visiting committees.....		826.84
Twenty-third General Assembly, special appropriations.....		8,512.41
University (Iowa City) endowment fund.....		40,000.00
University (Iowa City) building and improvements.....		29,094.56
University (Iowa City) support.....		73,876.26
University (Iowa City) Board of Regents, per diem and expenses.....		4,069.40
University (Iowa City) investigation.....		4,797.77
War and defense fund.....		.86
Total.....		\$3,044,086.58

## LAWS OF 1892.

WITH DATE OF APPROVAL OF EACH ACT.

## CONTENTS.

Chap.	TITLE.	ENGROSSED BILL.	Page.
1	An Act to establish a Board of Park Commissioners in certain cities of the first class, defining their powers and prescribing their duties. Approved March 24.	S. F. 194	13
2	An Act to amend an act entitled "An Act to establish a Board of Park Commissioners in certain cities of the first class, defining their powers and prescribing their duties." Passed March 24, 1892, and approved March 25, 1892. Approved April 7.	S. F. 402	16
3	An Act Amending Section 1, of Chapter 1, of the Acts of the Twenty-second General Assembly, entitled "An Act creating in all cities of the first Class, having a population according to any legally authorized census, of more than thirty thousand inhabitants, a Board of Public Works and defining the powers and duties of its members." Approved April 7.	S. F. 191	17
4	An Act granting additional powers to cities organized under special charters. Approved March 29.	S. F. 88	18
5	An Act to allow any city or town of less than 8,000 inhabitants, in which a Superior Court is now established, to abolish the same in the manner prescribed by this act. Approved March 25.	H. F. 147	18
6	An Act to enable the inhabitants of two counties lying contiguous to each other to organize into a city or incorporated town, and defining the jurisdiction of Mayors thereof. Approved March 26.	H. F. 402	20
7	An Act to provide for the compensation of Mayors of cities of the second class and incorporated towns, when performing the duties of Justices of the Peace. Approved March 24.	S. F. 85	21
8	An Act to amend Chapter 54, of the Acts of the Sixteenth General Assembly, relating to the construction of sewers in cities organized under special charters. Approved March 24.	H. F. 59	21
9	An Act amending Sections 11 and 12, of Chapter 14, of the Laws of the Twenty-third General Assembly. Approved March 26.	H. F. 78	22
10	An Act to abolish the office of Township Clerks and Township Trustees in certain cities. Approved April 8.	H. F. 330	23
11	An Act granting cities of the second class in the State, all the powers and provisions of Chapter 162 of the Laws of the Seventeenth General Assembly, Chapter 25, Laws of the Twentieth General Assembly, and Chapter 7 of the Laws of the Twenty-second General Assembly, relating to the construction of sewers in cities of the first class. Approved April 2.	S. F. 819	24

Chap.	TITLE.	ENGROSSED BILL.	Page.
12	An Act to repeal Section 1, of Chapter 14, Acts of the Twenty-third General Assembly, and enacting a Substitute therefor: making the provisions of said chapter applicable to all cities containing a population of over four thousand, and all cities organized and existing under special charters. Approved March 25.....	S. F. 224	24
13	An Act to amend Chapter Fifteen of the Acts of the Twenty-third General Assembly in relation to special taxes for the improvement of streets in cities existing under special charters, having a certain population. Approved March 23.....	H. F. 23	25
14	An Act providing for funding indebtedness evidenced by warrants, and the refunding of bonded indebtedness of incorporated towns, and for the levy of taxes for the payment thereof, and fixing a penalty for the diversion of such tax. Approved April 7.....	S. F. 74	26
15	An Act amending Section One (1) of Chapter Seventeen (17) of the Laws of the Twenty-second General Assembly, relating to funding outstanding indebtedness of cities. Approved March 18.....	S. F. 83	29
16	An Act to amend Section 289 and 290 of the Code of 1873 as amended by Chapter 26 of the Laws of the Twenty-third General Assembly of the State of Iowa, relating to the bonding of county indebtedness. Approved March 10.....	H. F. 181	30
17	An Act to apply the provisions of Chapter 58, Seventeenth General Assembly and amendments thereto, to existing bonded indebtedness of counties, cities and towns. Approved March 25.....	S. F. 18	31
18	An Act to amend Chapter 159 of the Acts of the Twentieth General Assembly of the State of Iowa, to repeal Sections Nos. 2 and 4 thereof, and to enact substitutes for said sections. Approved April 26.....	H. F. 427	31
19	An Act to amend Section 1752, Code of 1873. Approved March 23.....	H. F. 47	32
20	An Act to make the time for which Sub-directors of Schools are elected, three years. Approved April 6.....	S. F. 118	32
21	An Act to amend Chapter 9, Title XII, of the Code of 1873, by adding thereto, providing for calling in certain contingencies, meetings of Independent Districts. Approved March 23.....	H. F. 495	33
22	An Act to amend Section One (1), Chapter Twenty-one (21), of the Laws of the Twenty-third General Assembly of the State of Iowa. Approved April 6.....	H. F. 451	34
23	An Act to amend Chapter 18, of the Laws of the Twenty-third General Assembly. Approved April 6.....	S. F. 307	34
24	An Act to define the residence of any Ex-Soldier, Sailor or Marine who may be discharged from the Iowa Soldiers' Home, and to fix liability of expenses in certain cases. Approved April 6.....	S. F. 210	35
25	An Act to amend Chapter No. 17 of the Acts of the Twenty-third General Assembly. Approved April 7.....	H. F. 139	36
26	An Act to amend Chapter 31 of the Laws of the Twenty-second General Assembly, relative to change of name of Railway stations. Approved April 6.....	H. F. 169	36
27	An Act to amend Section No. 22, of Chapter No. 28, of the Acts of the Twenty-second General Assembly, relating to reports to be made to the Board of Railroad Commissioners. Approved April 8.....	H. F. 15	37

Chap.	TITLE.	ENGROSSED BILL.	Page.
28	An Act to amend Section 1182, of the Code of 1878 and exempting funds realized from Life Insurance from debts. Approved April 6.....	H. F. 112	38
29	An Act to amend Section 1182 of the Code of Iowa as to Insurance. Approved March 25.....	H. F. 471	39
30	An Act to amend Section 9, Chapter 65, Acts of the Twenty-first General Assembly. Approved April 16.....	H. F. 459	30
31	An Act to amend the Military Code and to increase the efficiency of the National Guard. Approved March 30.....	S. F. 183	40
32	An Act to authorize the loan of certain arms and accoutrements to Military Schools and Colleges in the State of Iowa. Approved April 6.....	S. F. 375	46
33	An Act to provide for the printing and distribution of ballots at public expense, and for the nomination of candidates for public offices; to regulate the manner of holding elections; and to enforce secrecy of the ballot. Approved April 2.....	H. F. 46	17
34	An Act to amend Sections No. 2623 and 2624, Chapter 6, Title XVII, of the Code, relating to notice of Unknown Defendants. Approved April 6.....	S. F. 209	62
35	An Act to amend Section 858, Chapter 1, Title VI, of the Code, relating to the lien of taxes between Vendor and Vendee. Approved April 6.....	S. F. 199	63
36	An Act to protect Persons, Associations and Unions of Workmen and others, in their labels, trade-marks and forms of advertising. Approved March 26.....	S. F. 8	63
37	An Act to repeal Section 1487 and 1488 of the Code, and enact substitutes therefor. Approved April 8.....	S. F. 112	65
38	An Act to amend Chapter 171, Acts of the Nineteenth General Assembly. Approved February 25.....	S. F. 124	38
39	An Act punishing the crime of Sodomy. Approved March 26.	H. F. 225	66
40	An Act requiring owners of Osage Orange Hedge fences, to keep the same trimmed along the public highways and Rail Roads. Approved April 8.....	H. F. 111	67
41	An Act to amend Section 208 of the Code as amended by Chapter 82, Laws of the Twenty-second General Assembly, relative to reports of the Clerks of Court. Approved March 25.....	H. F. 8	67
42	An Act to amend Section 1967 of the Code of 1878, relative to defective acknowledgement of deeds, mortgages and other instruments in writing. Approved March 24.....	S. F. 68	68
43	An Act to amend Section One of Chapter One Hundred and Five, Acts of the Twentieth General Assembly of Iowa, relative to Civil Rights. Approved March 26.....	H. F. 270	68
44	An Act authorizing corporations and persons engaged in the slaughtering and packing business to issue certificates and warehouse receipts on their own products, while in their custody and control. Approved April 8.....	S. F. 332	69
45	An Act to amend Sections 995 and 4062 of the Code of 1878, relative to the extermination of Thistles. Approved April 7.....	S. F. 139	71
46	An Act to amend Section One (1) of Chapter Sixty-three (63) of the Acts of the Twenty-first General Assembly, as amended by Chapter One Hundred and Eight (108) of the Acts of the Twenty-second General Assembly, relative to the maintenance of Fish Dams across the outlets of meandered lakes. Approved March 25.....	S. F. 200	71
47	An Act for the preservation of the health of female employees. Approved April 6.....	S. F. 96	72

Chap.	TITLE.	ENGROSSED BILL.	Page.
48	An Act to amend Section 1483 of the Code as amended by Chapter 76, Laws of the Twenty-second General Assembly; to authorize the transfer of patients from one Hospital for the Insane to another. Approved April 7.....	H. F.	490 73
49	An Act to provide for the appointment of Sheep Inspectors and prescribing their duties. Approved April 7.....	S. F.	267 73
50	An Act to repeal Section 4042 of the Code of 1873 and provide a substitute therefor, and to enlarge the duties and powers of the State Dairy Commissioner, and to provide an appropriation therefor. Approved April 8.....	S. F.	208 75
51	An Act relating to the Industrial Home for the Blind at Knoxville; to the Board of Commissioners thereof, and providing Trustees therefor. Approved March 23.....	H. F.	210 76
52	An Act to amend Chapter One Hundred and Eighty-five of the Acts of the Twentieth General Assembly as amended by Chapter One Hundred and Forty-nine of the Acts of the Twenty-first General Assembly, and by Chapter Eighty-two of the Laws of the Twenty-second General Assembly, in relation to the inspection of coal oil. Approved March 26....	H. F.	88 78
53	An Act to increase the number of Judges in the Second Judicial District. Approved March 28.....	S. F.	174 80
54	An Act amending Chapter One Hundred and Thirty-four (134) of the Acts of the Twenty-first General Assembly, and to increase the number of District Judges in the Fourth Judicial District. Approved April 4.....	H. F.	86 81
55	An Act to increase the number of Judges in the Seventh Judicial District. Approved March 23.....	S. F.	39 82
56	An Act to promote Historical Collections in the Capitol of the State. Approved April 8.....	S. F.	20 82
57	An Act providing for the collection and tabulation of statistics of crops and live stock. Approved March 25.....	S. F.	182 84
58	An Act to provide for holding Farmers' Institutes in the State of Iowa, and providing for the expenses thereof. Approved March 18.....	S. F.	33 85
59	An Act to amend Chapter 151, Acts of the Eighteenth General Assembly in relation to Local Boards of Health. Approved April 6.....	H. F.	180 86
60	An Act to amend Section 1 of Chapter 158 of the Laws of the Twenty-first General Assembly, relative to the salary of Third Assistant Librarian in the State Library. Approved April 8.....	S. F.	277 87
61	An Act giving legislative assent to the purposes of the Congressional Acts of August 30, 1890, in regard to the more complete endowment and support of Colleges for the benefit of Agriculture and Mechanic Arts. Approved April 6..	S. F.	327 87
62	An Act to Provide for the publication of the proceedings of the Iowa Academy of Sciences. Approved March 22.....	S. F.	184 88
63	An Act providing for the support of the Iowa Weather and Crop Service, and the publication of an increased number of copies of the Monthly Review. Approved April 8.....	S. F.	287 89
64	An Act to provide for the printing and distribution of the "Iowa Official Register." Approved March 26.....	S. F.	344 89
65	An Act to change the name of the Iowa Institution for the education of the Deaf and Dumb to the Iowa School for the Deaf. Approved April 6.....	H. F.	83 90
66	An Act to protect the public from fraudulent pedigrees of live stock. Approved April 8.....	S. F.	185 91

Chap.	TITLE.	ENGROSSED BILL.	Chap.
67	An Act to protect the breeders of trotting and pacing horses and fair associations of the State of Iowa. Approved April 8.....	S. F. 51	91
68	An Act to protect persons and property from danger from steam engines on public highways. Approved March 26...	H. F. 95	92
69	An Act to further provide for the erection of a State Soldiers' and Sailors' Monument. Approved April 7.....	S. F. 200	93
70	An Act to amend Chapter 105 of the Laws of the Twenty-second General Assembly, relative to the relief of Union Soldiers, Sailors and Marines. Approved March 25.....	S. F. 82	94
71	An Act to provide for a Geological Survey of the State of Iowa. Approved April 7.....	H. F. 152	97
72	An Act to provide a Commission to studiously and carefully examine the Revenue Laws of the State and report necessary and desirable changes to the Twenty-fifth General Assembly. Approved April 7.....	S. F. 383	100
73	An Act authorizing the Executive Council to employ the services of the Iowa State Band. Approved April 7.....	S. F. 237	101
74	An Act authorizing the location of a highway across lands belonging to the State of Iowa, in Buchanan County. Approved March 24.....	S. F. 156	102
75	An Act to abolish the Independent School District of East Cleveland No. 10, in Lucas County, to annex the territory of said district to the District Township of Whitebreast, and to turn over all property and moneys of said Independent District to said District Township. Approved March 26.....	S. F. 75	102
76	An Act to extend the time for paying the indebtedness of the Orphans' Asylum at Andrew, Iowa. Approved April 8.....	H. F. 518	103
77	An Act to amend Section One, Chapter Eighty, Acts of the Twenty-Third General Assembly. Approved April 2.....	S. F. 261	104
78	An Act for the better preservation of the Colors, Standards and Battle Flags carried by the Iowa regiments and batteries in the War of the Rebellion. Approved April 7.....	S. F. 374	104
79	An Act fixing the number of Senators in the General Assembly, apportioning them among the several counties according to the number of inhabitants in each, and dividing the State into Senatorial Districts. Approved April 6..	S. F. 387	105
80	An Act to apportion the State into Representative Districts and declaring the ratio of representation. Approved April 6.....	H. F. 384	348
81	An Act making appropriation for exhibit of the resources of the State of Iowa at the World's Columbian Exposition of 1893, to be held in the city of Chicago. Approved April 9..	S. F. 93	112
82	An Act appropriating money to defray the expenses of the Inauguration Ceremonies. Approved March 2.....	S. F. 115	113
83	An Act making appropriations for the payment of State and Judicial Officers and certain expenses of General Assembly and other bills. Approved April 7.....	H. F. 522	113
84	An Act making appropriations to the State Agricultural College. Approved April 8.....	S. F. 160	117
85	An Act making an appropriation for the College for the Blind at Vinton. Approved April 9.....	H. F. 293	118
86	An Act making appropriations for the Industrial Home for the Blind. Approved April 8.....	S. F. 143	119
87	An Act making appropriations for the Hospital for the Insane at Clarinda. Approved April 8.....	S. F. 226	120

CONTENTS.

201

Chap.	TITLE.	ENGROSSED BILLS.	Page.
88	An Act making an appropriation for the Hospital for the Insane at Independence. Approved April 8.....	S. F.	79 120
89	An Act making an appropriation for the Hospital for the Insane at Mt. Pleasant. Approved April 8.....	S. F.	64 121
90	An Act making an appropriation for the Penitentiary at Ft. Madison. Approved April 9.....	H. F.	202 122
91	An Act making appropriations for the Penitentiary at Anamosa. Approved April 9.....	H. F.	117 123
92	An Act making appropriations for the Institute for Feeble Minded Children at Glenwood. Approved April 8.....	S. F.	142 123
93	An Act making appropriations for the Institution for the Deaf and Dumb at Council Bluffs. Approved April 8.....	S. F.	155 124
94	An Act making appropriations for the Soldiers' Home at Marshalltown. Approved April 8.....	S. F.	517 125
95	An Act to provide for the erection of cottages at the Iowa Soldiers' Home, for soldiers, sailors and marines and their wives and also to provide for suitable rooms and accommodations for the widows of deceased soldiers, sailors and marines and their support at said Soldiers' Home and making appropriations for the same. Approved April 9...	S. F.	203 126
96	An Act making appropriations for the Soldiers' Orphans' Home and Home for Indigent Children at Davenport. Approved April 8.....	S. F.	180 128
97	An Act making an appropriation for the annual payment of water rates of the Soldiers' Orphans' Home and Home for Indigent Children at Davenport. Approved April 8.....	S. F.	161 128
98	An Act making an appropriation for the use and benefit of the Iowa State Dairy Association. Approved March 23....	S. F.	106 129
99	An Act providing an appropriation for conducting the Office of the Iowa State Dairy Commissioner and for paying the expenses thereof. Approved April 7.....	S. F.	881 130
100	An Act to appropriate money for the support of the Boys' Department of Iowa Industrial School at Eldora. Approved April 9.....	H. F.	237 130
101	An Act making appropriations for the Iowa Industrial School, Girls' Department, at Mitchellville, Iowa. Approved April 8.....	H. F.	182 131
102	An Act making an appropriation for the State Normal School at Cedar Falls, and providing for additional permanent endowment and additional contingent fund for same. Approved April 9.....	H. F.	92 132
103	An Act to aid the State Historical Society of Iowa. Approved April 8.....	H. F.	215 133
104	An Act for an appropriation for the better support of the State University in the several departments and chairs, and in aid of the Income Fund, and for the development of the Institution. Approved April 8.....	S. F.	158 133
105	An Act making an appropriation for the State Library. Approved April 9.....	S. F.	868 134
106	An Act making an appropriation for the Benedict Home at Des Moines. Approved April 8.....	S. F.	138 135
107	An Act appropriating funds for the support of the State Fish Commission. Approved April 8.....	S. F.	192 135
108	An Act to appropriate money to procure for the Governor's rooms in the Capitol, a Portrait of Ex-Governor Samuel J. Kirkwood. Approved April 7.....	S. F.	884 136
109	An Act to provide compensation for Samuel N. Parsons, acting Secretary of the Senate. Approved April 8.....	S. F.	337 136

Chap.	TITLE.	ENGROSSED BILLS.	Page.
110	An Act for an appropriation for the claim of J. P. Bushnell & Co., for preparing, publishing and distributing five thousand copies of "Iowa Resources and Industries" at the World's Fair in 1895. Approved April 1.....	S. F. 77	187
111	An Act appropriating funds to pay the administrator of the estate of William W. Belknap and Amanda T. Belknap, his widow, for services rendered in connection with the collection of the Direct War Tax. Approved April 8.....	H. F. 441	138
112	An Act for the relief of Wilbur McCabe. Approved April 26.	S. F. 85	139
113	An Act for the relief of W. H. Shaw. Approved April 9....	H. F. 166	139
114	An Act to legalize the incorporation of the town of Shellsburg, Benton County, the election of its officers, and all acts done and ordinances passed by its council. Approved March 25.....	S. F. 228	141
115	An Act legalizing the acts of the council of La Porte City, Black Hawk County, and legalizing the ordinances and resolutions passed and adopted for the government of said city. Approved March 16.....	H. F. 144	141
116	An Act to legalize the extension and enlargement of the incorporated limits of the incorporated town of Colfax in Jasper County. Approved March 22.....	H. F. 140	142
117	An Act legalizing the incorporation of the incorporated town of College Springs, Page County, and the corporate acts and ordinances of said town and its officers. Approved March 16.....	H. F. 22	144
118	An Act legalizing the incorporation and official acts of the council and other officers of the incorporated town of Alta, Buena Vista County. Approved March 16.....	H. F. 64	145
119	An Act to legalize certain ordinances of the incorporated town of Stanwood, Cedar County, and all acts done in pursuance of said ordinances. Approved April 1.....	H. F. 510	146
120	An Act to legalize the ordinances passed by the council of the incorporated town of Breda, Carroll County. Approved April 1.....	H. F. 515	146
121	An Act legalizing an ordinance of the city of Anamosa, Jones County. Approved April 1.....	S. F. 135	147
122	An Act to legalize an ordinance and proceedings of the town council of the town of Corning, Adams County, held on the first day of June, 1880, vacating a certain street in said town. Approved April 1.....	H. F. 517	148
123	An Act legalizing the revised ordinances of the city of Knoxville, Marion County. Approved April 1.....	H. F. 475	148
124	An Act to legalize the acts and ordinances of the incorporated town of Charter Oak, Crawford County. Approved March 26.....	H. F. 250	149
125	An Act to legalize the revised ordinances of 1881 and ordinances Numbered from 27 to 41, both inclusive, of the town of Adel, Dallas County, and all resolutions passed and official acts done by the town council of said town. Approved March 14.....	H. F. 299	150
126	An Act to legalize the incorporation of the town of Monroe, Jasper County, the election of officers and all acts done and ordinances passed by the council of said town. Approved March 26.....	H. F. 333	151
127	An Act to legalize the incorporation of the town of Shelby, Shelby County, the election of its officers and all acts done and ordinances passed by the council of said town. Approved March 2.....	S. F. 76	152



Chap.	TITLE.	ENGGROSSED BILLS.	Page.
128	An Act to legalize the incorporation and the official proceedings of the town of Farley, County of Dubuque. Approved April 1.....	S. F. 401	153
129	An Act to legalize the incorporation of the town of Pierson, Woodbury County. Approved April 1.....	H. F. 428	153
130	An Act to legalize the incorporation of the town of Garden Grove, Decatur County. Approved March 16.....	H. F. 268	154
131	An Act legalizing the acts of the council of the incorporated town of Greene, and legalizing the ordinances and resolutions passed and adopted for the government of said incorporated town. Approved March 16.....	H. F. 69	155
132	An Act to legalize the incorporation and acts of the incorporated town of Thornburgh, Keokuk County. Approved March 16.....	H. F. 6	155
133	An Act legalizing incorporation, ordinances and acts of officers of Sac City, County of Sac. Approved March 16.....	H. F. 17	156
134	An Act legalizing the incorporation, ordinances and the acts of the town council and town officers of Hospers, Sioux County. Approved March 26.....	H. F. 258	158
135	An Act to legalize an election held in Decatur City, Decatur County and the acts of electors of said town in reviving the municipal government of said town. Approved April 1.....	H. F. 488	159
136	An Act to legalize ordinance Number 75 of the city of Clarinda, Page County, granting to the Clarinda Electric Light and Power Company the right and privilege to construct, maintain and operate electric works in the city of Clarinda, and ordinance Number 77, of said city of Clarinda, amending the said ordinance Number 75. Approved April 1.....	H. F. 504	160
137	An Act to legalize the plat and dedication of Johnston's addition to the incorporated town of Humboldt (formerly Springvale). Approved April 1.....	H. F. 470	161
138	An Act legalizing the organization of the city of Clinton, County of Clinton, as a city of the first class, and Chapter 147 of the ordinances of said city so far as the same authorize the City Auditor to act as City Clerk, and the acts of said City Auditor and certain ordinances and resolutions of said city. Approved March 16.....	S. F. 165	162
139	An Act legalizing an ordinance of the city of Clinton, being Chapter 168, and the authority therein and thereby granted to the Clinton Water Works Company to maintain, continue, improve and extend its water works in said city. Approved April 1.....	S. F. 305	164
140	An Act to legalize an ordinance of Iowa City, granting to the Climax Electric Company authority to erect poles and wires in the streets, alleys and public grounds of the city of Iowa City, for furnishing electric light and power, and legalizing all the acts of the officers of said city, and all the acts of said company, performed under and by virtue of said ordinances. Approved April 1.....	S. F. 379	165
141	An Act to legalize an ordinance of Iowa City granting to the Iowa City Gas Light Company authority to lay pipes and erect lights in the streets, alleys and public grounds of the city of Iowa City, and legalizing all acts of the officers of said city and all acts of said company performed under and by virtue of said ordinance. Approved April 1.....	S. F. 880	166

Chap.	TITLE.	ENGROSSED BILL.	Page.
142	An Act legalizing the electric light plant of the city of Knoxville, Iowa, and the ordinance authorizing its establishment, and the contracts for lighting the streets of said city. Approved March 26.....	H. F. 209	167
143	An Act to legalize the franchises of the Cedar Rapids Electric Light and Power Company and certain ordinances of the city of Cedar Rapids, granting, defining and fixing such franchises. Approved March 25.....	S. F. 324	168
144	An Act to legalize the franchises of the Des Moines Water Power Company and certain ordinances of the city of Des Moines, granting, defining and fixing said franchises. Approved March 29.....	S. F. 390	169
145	An Act to legalize the acts of the Board of Supervisors of Madison county, in relation to refunding its bonded indebtedness. Approved March 24.....	S. F. 177	170
146	An Act to legalize certain acts of the Board of Supervisors of Lee county in relation to the levy of taxes. Approved April 1.....	S. F. 348	171
147	An Act to legalize certain acts of the Board of Supervisors of Wapello county, in the submission to the people of the proposition to borrow money and issue bonds for the purchase of a court house site and the erection of a court house. Approved April 1.....	S. F. 40	171
148	An Act to legalize certain acts of the Independent School District of Table Mound and Salem, of Dubuque county, relating to the transfer and annexation of certain territory. Approved April 1.....	H. F. 286	172
149	An Act to legalize the action of the school board of the District Township of Ward in Ward Township, Clarke county, in a certain case. Approved March 16.....	S. F. 123	173
150	An Act to legalize the organization of the Independent School District of Duncombe, Webster county, and the acts of the officers thereof. Approved April 1.....	S. F. 362	174
151	An Act to legalize the acts of the electors of the Independent District of Oskaloosa. Approved March 30.....	S. F. 403	175
152	An Act to legalize the formation of the Independent School District of Pleasant Ridge No. 7 and North River No. 4, Warren township, Keokuk county, and to legalize the acts of the electors, boards of directors and officers thereof. Approved March 22.....	H. F. 404	175
153	An Act to legalize the organization of the Independent School District of Nassau No. 4, of Prairie township, Keokuk county, the election of directors thereof and the voting of taxes therein. Approved April 1.....	H. F. 505	177
154	An Act to legalize the organization and official proceedings of the Independent School District of Callender, Webster county. Approved April 1.....	S. F. 385	178
155	An Act to legalize official action of C. B. Wood, a Notary Public of Hancock county. Approved April 1.....	S. F. 231	179
156	An Act to legalize the official acts of Robert J. W. Bloom, a Notary Public in and for Hancock county. Approved April 1.....	S. F. 232	179
157	An Act to legalize the acts of Daniel Shannon, Justice of the Peace in and for Platt township, Union county. Approved March 26.....	H. F. 489	180
158	An Act to legalize the re-incorporation of the Presbyterian Church of Toledo, Tama county. Approved March 25.....	H. F. 259	181

Chap.	TITLE.	ENGROSSED BILL.	Page.
159	An Act to legalize the sale of certain land in Lucas county and authorizing patent to issue for the same. Approved March 23 .....	H. F. 79	181

JOINT RESOLUTIONS.

TITLE.	NUMBER.	PAGE.
Joint Resolution and Memorial to the Congress of the United States in Reference to the Election of United States Senators by a direct vote of the people.....	1	183
Joint Resolution instructing our Senators and requesting our Representatives in Congress to procure the passage of an act which shall provide for indemnifying the <i>bona fide</i> settlers upon what is known as Des Moines River Lands, whose titles have failed .....	11	183
Joint Resolution in reference to collection of Direct War Tax levied by Act of Congress August 5, 1861.....	13	185
Joint Resolution and Memorial to Congress, relating to Compound Lard....	14	185

