

One-half mill tax levied for Soldiers and Sailors Home, keeping up State Institutions and paying State warrants. outstanding warrants, the Board of Supervisors of each county shall, at their September sessions in the years A. D. 1886 and 1887, levy one-half mill state tax in addition to the tax directed to be levied by the Executive Council, and said tax shall be collected and remitted to the State Treasury, in the same manner as other taxes.

Approved March 18th, 1886.

CHAPTER 29.

TO AMEND SUBDIVISION 2 OF SECTION 2956 OF THE CODE OF 1873.

S. F. 62.

AN ACT to amend sub-division 2 of section 2956 of the Code of 1873, relating to attachments.

Be it enacted by the General Assembly of the State of Iowa:

Amends section 2956 of 1873.

SECTION 1. That sub-division 2 of Section 2956 of the Code of 1873 be and the same is hereby amended by inserting after the word "remove" in the first line the words "or has removed", also by inserting after the word "which" in the third line "removal or."

Approved March 18th, 1886.

CHAPTER 30.

TO REPEAL SECTION 3909 OF THE CODE AND ENACT SUBSTITUTE, DEFINING AND PUNISHING EMBEZZLEMENT.

S. F. 7.

AN ACT to repeal Section of the Code, and to enact a substitute therefor, defining and punishing embezzlement.

Be it enacted by the General Assembly of the State of Iowa:

Repeals section 3909 of 1873.

[SECTION 1.] That section 3909 of the Code is hereby repealed, and that in lieu thereof it is enacted as follows: If any officer, agent, clerk or servant of any incorporated company, or voluntary association, or if any clerk, agent or servant of any private person, or of any co-partnership except persons under the age of sixteen years, or if any attorney-at-law, collector or other person, who in any manner receives or collects money or any other property for the use of and belonging to another, embezzles or fraudulently converts to his own use, or takes and secretes with intent to embezzle and convert to his own use without the consent of his employer, master, or the owner of the money or goods collected, or received any money or property of

All persons over 16 years of age embezzles money or goods guilty of larceny.

another, or which is partly the property of another and partly the property of such officer, agent, clerk, servant, attorney-at-law, collector, or other person which has come to his possession or under his care in any manner whatsoever, he shall be deemed guilty of larceny and punished accordingly. And in a prosecution for such crime it shall be no defence that such officer, agent, clerk, servant, collector, attorney-at-law, or other person was entitled to a commission or compensation out of such money or property as compensation or commission for collecting or receiving the same, for or on behalf of the owner thereof. *Provided*, it shall be no embezzlement on the part of such agent, clerk, servant, attorney-at-law, collector, or other person to retain his reasonable compensation or collection fee, for collecting or receiving the same; but this proviso shall not authorize or warrant an attorney-at-law to retain any money or property as compensation, or as money and property on which he has an attorney's lien after the filing of a bond as provided for in section 216 of the Code. No offense committed before the taking effect of this act shall be affected by the repeal of section 3909 of the Code.

No defence that it was commission or compensation.

Proviso.

Attorney's lien.

Approved March 18th, 1886.

CHAPTER 31.

LEGALIZING ACTS AND ORDINANCES OF CITY COUNCIL OF LEMARS.

AN ACT legalizing the acts of the Council of the city of LeMars, in the county of Plymouth and State of Iowa, and legalizing the ordinances passed, and adopted for the government of the said city.

H. F. 28.

WHEREAS, The city of LeMars in Plymouth county, Iowa, incorporated under the laws of Iowa, and through its board of Trustees, passed and adopted ordinances and performed such other acts as properly devolved upon them by law; and,

Preamble.

WHEREAS, Said city of the second class and by its council passed and adopted ordinances for the government of the said city, and performed such other acts as they were by law authorized to do: and,

WHEREAS, In certain cases the records of said acts, and ordinances fail to show what members of the council were present at the meeting when such ordinances were passed and adopted; that the rule was suspended by a three-fourths vote of the council, and that in certain cases the ayes and nays were called on the passage of ordinances; therefore,