

SEC. 6. That when a tax is voted as provided in this act the township clerk shall, before drawing any of said tax from the treasury of the county, execute a bond with penalty double the amount of said tax, which bond shall be approved by the board of supervisors.

Township clerk to give bond.
Approval of bond.

SEC. 7. The trustees of any township, where such building has been erected, are hereby authorized and empowered to certify to the board of supervisors that a tax of not exceeding one-half mill on the dollar in any one year of the taxable property of the township should be levied to be used in keeping such building in repair, to furnish same with necessary furniture and provide for the taking care thereof. When such certificate is filed in the auditor's office the board of supervisors shall levy such tax.

Tax not to exceed one-half mill certified.

Tax levied.

Approved Mar. 5, 1896.

CHAPTER 27.

AN ACT to amend section 1, chapter 171 of the Acts of the 21st H. F. 226. General Assembly, providing for levy of tax for fire purposes.

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

SECTION 1. That section 1 of chapter 171 of the acts of the 21st General Assembly be amended by striking out the word "two" after the word "of" in the eighth line of said section, and inserting in lieu thereof the word "three."

Tax for paid fire departments raised to 3 mills in special charter cities.

SEC. 2. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Publication.

Approved February 29, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register, March 3, and Des Moines Leader, March 1, 1896.

W. M. MCFARLAND,
Secretary of State.

CHAPTER 28.

AN ACT imposing a collateral inheritance tax and providing for the collection of the same.

S. F. 385.

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

SEC. 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this or any other state, or by deed, grant, sale, or gift made or intended to take effect in possession or in enjoyment after the death of the grantor, or donor, to any

Property passing by will or intestate law effected.