

DES MOINES, Iowa, April 27, 1898.

Hon. G. L. Dobson, Secretary of State:

DEAR SIR—In pursuance of the requirements of section 18 of the constitution of Iowa, I have the honor to submit, for publication with the laws of the Twenty-seventh General Assembly, the following statement of the receipts and expenditures of the public money for the biennial fiscal period commencing July 1, 1895, and ending June 30, 1897.

Respectfully,

C. G. McCARTHY,
Auditor of State.

CONDITION OF THE TREASURY.

The amount of funds in the treasury at the close of the last fiscal period, June 30, 1895, including Agricultural college mortgage bonds, was \$908,298.77, belonging to the several funds as follows:

| | |
|--|---------------|
| General revenue..... | \$ 812,857.41 |
| Agricultural college endowment fund..... | 496,436.36 |
| Total..... | \$ 909,293.77 |

The amount received from all sources during the fiscal period ending June 30, 1897, was \$4,193,517.91, which was distributed as follows to the several funds:

| | |
|---|-----------------|
| General revenue..... | \$ 4,101,576.84 |
| Special university tax..... | 27,588.72 |
| Agricultural college endowment fund..... | 18,470.14 |
| Agricultural college additional endowment fund..... | 43,000.00 |
| Permanent school fund..... | 1,604.00 |
| Temporary school fund..... | 1,488.21 |
| Total..... | \$ 4,193,517.91 |

The receipts being added to the balance on hand June 30, 1895, as shown above, makes \$5,002,811.68 as the amount to be accounted for. The disbursements during the fiscal period ending June 30, 1897, were as follows:

| | |
|---|-----------------|
| General revenue..... | \$ 4,377,561.29 |
| Special university tax..... | 16,500.00 |
| Agricultural college additional endowment fund..... | 43,000.00 |
| Permanent school fund..... | 1,604.00 |
| Temporary school fund..... | 1,488.21 |
| Total..... | \$ 4,440,148.50 |

Leaving a balance in the treasury June 30, 1897, of \$562,663.18, belonging to the several funds as follows:

| | |
|--|---------------|
| General revenue..... | \$ 26,672.96 |
| Special university tax..... | 11,063.72 |
| Agricultural college endowment fund..... | 514,906.50 |
| Total..... | \$ 562,663.18 |

LAWS OF TWENTY-SEVENTH GENERAL ASSEMBLY.

STATEMENT No. 1.

Showing receipts and disbursements during the fiscal period ended June 30, 1897.

RECEIPTS.

| GENERAL REVENUE— | |
|--|------------------------|
| Auditor of state, fees..... | \$ 70,756.00 |
| Clerk of supreme court, fees..... | 4,999.60 |
| Oil inspector, fees..... | 6,538.67 |
| Secretary of state, fees..... | 23,216.70 |
| Superintendent of public instruction, fees..... | 1,800.50 |
| W. E. Keeler, support of patient at insane hospital..... | 10.73 |
| W. K. Boardman, dairy commissioner, milk sellers' licenses..... | 1,037.00 |
| United States government, aid Soldiers' home..... | 77,165.97 |
| K. G. Willis, refund on census pay-roll..... | 9.00 |
| N. N. Jones, warden, refund..... | 11,000.00 |
| N. N. Jones, warden, refund, building appropriation, 1890..... | 38.77 |
| Sale of geological reports..... | 134.99 |
| P. W. Madden, warden, refund..... | 10,000.00 |
| Central Union Telephone company, refund of error in bill..... | .40 |
| Auditor of state, interest on Boach & Wold notes..... | 2,115.36 |
| Iowa School for Deaf, refund from appropriation for roof..... | 309.20 |
| I. H. Drake, O'Brien county land..... | 647.97 |
| J. T. Power, refund, mileage..... | 5.10 |
| A. T. Birchard, treasurer Soldiers' home, refund..... | 14,955.65 |
| Pharmacy commission, surplus received from licenses..... | 6,677.90 |
| Custodian sales..... | 96.80 |
| Treasurer Mt. Pleasant hospital, refund..... | 1,500.00 |
| Secretary of state, sale of typewriter..... | 30.00 |
| Iowa Columbian commission..... | 24.43 |
| Treasurer Soldiers' home..... | 8,013.14 |
| Iowa centennial, refund..... | 24.41 |
| Insurance company, taxes..... | 246,505.84 |
| Peddlers' licenses, received from counties..... | 2,641.85 |
| Sales of laws, received from counties..... | 636.70 |
| Soldiers' home, refunded for contingent fund..... | 229.38 |
| Insane, dues from counties..... | 715,217.34 |
| College for Blind, dues from counties..... | 2,459.55 |
| Feeble-minded Children Institute, dues from counties..... | 16,722.12 |
| Iowa School for the Deaf, dues from counties..... | 2,232.53 |
| Orphans' home, dues from counties..... | 39,104.40 |
| Western Union Telegraph company, taxes 1895-96..... | 28,556.60 |
| Postal Telegraph and Cable company, taxes 1895-96..... | 1,981.79 |
| Telephone company, taxes 1895-96..... | 10,488.00 |
| E. Lehfeldt, refund of salary as member Twenty-sixth General Assembly..... | 678.00 |
| Auditor of state, building and loan fee account..... | 1,700.00 |
| Express companies tax..... | 3,600.81 |
| State tax, 2½ mills, 1895, and 27-10 mills, 1896..... | 2,752,567.21 |
| Interest on delinquent taxes..... | 29,866.43 |
| Balance in treasury June 30, 1895..... | 312,857.41 |
| Total..... | \$ 4,414,234.25 |

DISBURSEMENTS.

| | |
|---|------------------------|
| Redemption of auditor's warrants..... | \$ 4,352,213.85 |
| Interest paid on same..... | 19,347.44 |
| Balance cash in treasury June 30, 1897..... | 36,672.96 |
| Total..... | \$ 4,414,234.25 |

SPECIAL UNIVERSITY TAX.

RECEIPTS.

| | |
|---------------------------|--------------|
| State tax, 1-10 mill..... | \$ 27,583.73 |
|---------------------------|--------------|

DISBURSEMENTS.

| | |
|--|---------------------|
| Redemption auditor's warrants.. | \$ 16,500.00 |
| Balance in treasury June 30, 1897..... | 11,083.72 |
| Total..... | \$ 27,583.72 |

AGRICULTURAL COLLEGE ENDOWMENT FUND.

| | |
|---|----------------------|
| Amount of bonds in treasury June 30, 1895..... | \$ 5,500.00 |
| Amount of mortgage bonds in treasury June 30, 1895..... | 496,400.49 |
| Amount of cash in treasury June 30, 1895..... | 35.87 |
| Amount received from sale of lands, etc., to date..... | 12,970.14 |
| Total..... | \$ 514,906.50 |

LAWS OF TWENTY-SEVENTH GENERAL ASSEMBLY.

DISBURSEMENTS.

| | | |
|---|----|------------|
| Cash in hands of treasurer June 30, 1897..... | \$ | 5,322.97 |
| Mortgage bonds in hands of treasurer June 30, 1897..... | | 509,563.63 |
| Total..... | \$ | 514,906.60 |

PERMANENT SCHOOL FUND.

| | |
|---|-------------|
| Balance in treasury June 30, 1896..... | None. |
| Receipts by treasurer of state..... | \$ 1,604.00 |
| Disbursement by treasurer of state..... | \$ 1,604.00 |
| Balance in treasury June 30, 1897..... | None. |

TEMPORARY SCHOOL FUND.

| | |
|---|-------------|
| Balance in treasury June 30, 1896..... | None. |
| Amount received from interest on state bonds..... | \$ 1,483.31 |
| Amount apportioned to counties..... | \$ 1,483.31 |
| Balance in treasury June 30, 1897..... | None. |

RECAPITULATION OF BALANCES IN TREASURY JUNE 30, 1897.

| | | |
|--|----|------------|
| General revenue..... | \$ | 36,672.96 |
| Special university tax..... | | 11,063.72 |
| Agricultural college endowment fund..... | | 514,906.50 |
| Total..... | \$ | 562,662.18 |

STATEMENT No. 2.

Showing the amount of warrants issued and to what charged during the fiscal period ended June 30, 1897.

| | | |
|--|----|-----------|
| Adjutant-general, salary..... | \$ | 2,000.00 |
| Attorney-general, salary..... | | 2,000.00 |
| Attorney-general, per diem and expense..... | | 2,980.68 |
| Attorney-general clerks' fund..... | | 2,822.50 |
| Attorney-general, legal assistance..... | | 2,220.00 |
| Auditor of state, salary..... | | 4,400.00 |
| Auditor of state, deputy's salary..... | | 3,000.00 |
| Auditor of state, executive council..... | | 1,000.00 |
| Auditor of state, clerks' fund..... | | 14,257.09 |
| Clerk of supreme court, salary..... | | 4,400.00 |
| Clerk of supreme court, deputy's salary..... | | 3,000.00 |
| Clerk of supreme court, clerks' fund..... | | 2,104.00 |
| Commissioner of labor statistics, salary..... | | 2,000.00 |
| Commissioner of labor statistics, deputy's salary..... | | 1,191.26 |
| Commissioner of labor statistics, expense..... | | 1,541.68 |
| Commissioner of pharmacy, enforcement fund..... | | 2,637.00 |
| Custodian of public property, salary..... | | 2,000.00 |
| Custodian of public property, expense..... | | 62,412.64 |
| Dairy commissioner, salary..... | | 2,000.00 |
| Dairy commissioner, expense..... | | 7,500.70 |
| District judge, 1st district, J. M. Orary..... | | 1,250.02 |
| District judge, 1st district, J. D. Smyth..... | | 5,000.00 |
| District judge, 1st district, Henry Bank, Jr..... | | 2,749.98 |
| District judge, 2d district, M. A. Roberts..... | | 5,000.00 |
| District judge, 2d district, T. M. Fee..... | | 5,000.00 |
| District judge, 2d district, F. W. Eichelberger..... | | 5,000.00 |
| District judge, 2d district, Robert Sloan..... | | 5,000.00 |
| District judge, 3d district, H. M. Towner..... | | 5,000.00 |
| District judge, 3d district, W. H. Tedford..... | | 5,000.00 |
| District judge, 4th district, F. R. Gaynor..... | | 5,000.00 |
| District judge, 4th district, G. W. Wakefield..... | | 5,000.00 |
| District judge, 4th district, Scott M. Ladd..... | | 5,000.00 |
| District judge, 4th district, John F. Oliver..... | | 5,000.00 |
| District judge, 5th district, J. H. Henderson..... | | 1,250.02 |
| District judge, 5th district, John A. Story..... | | 2,358.83 |
| District judge, 5th district, J. D. Gamble..... | | 1,391.15 |
| District judge, 5th district, J. H. Applegate..... | | 5,000.00 |
| District judge, 5th district, A. W. Wilkinson..... | | 5,000.00 |
| District judge, 6th district, Ben McCoy..... | | 5,000.00 |
| District judge, 6th district, David Ryan..... | | 5,000.00 |
| District judge, 6th district, A. K. Dewey..... | | 5,000.00 |
| District judge, 7th district, P. B. Wolfe..... | | 5,000.00 |
| District judge, 7th district, C. M. Waterman..... | | 5,000.00 |
| District judge, 7th district, W. T. Brannan..... | | 5,000.00 |
| District judge, 7th district, Allen J. House..... | | 5,000.00 |
| District judge, 8th district, M. J. Wade..... | | 5,000.00 |
| District judge, 8th district, Thomas F. Stevenson..... | | 5,000.00 |
| District judge, 9th district, W. F. Conrad..... | | 5,000.00 |
| District judge, 9th district, C. P. Holmes..... | | 4,999.98 |
| District judge, 9th district, W. A. Spurrier..... | | 5,000.00 |
| District judge, 10th district, Amos S. Blair..... | | 5,000.00 |
| District judge, 10th district, J. J. Tolerton..... | | 5,000.00 |
| District judge, 11th district, D. R. Hindman..... | | 5,000.00 |
| District judge, 11th district, B. P. Birdsall..... | | 5,000.00 |

LAWS OF TWENTY-SEVENTH GENERAL ASSEMBLY.

| | |
|---|------------|
| District judge, 11th district, S. M. Weaver..... | 5,000.00 |
| District judge, 12th district, J. O. Sherwin..... | 5,000.00 |
| District judge, 13th district, Porter W. Burr..... | 5,000.00 |
| District judge, 13th district, L. E. Fellows..... | 5,000.00 |
| District judge, 13th district, A. N. Hobson..... | 5,000.00 |
| District judge, 14th district, W. B. Quarton..... | 5,000.00 |
| District judge, 14th district, Lot Thomas..... | 5,000.00 |
| District judge, 15th district, A. B. Thornell..... | 5,000.00 |
| District judge, 15th district, Walter I. Smith..... | 5,000.00 |
| District judge, 15th district, W. R. Green..... | 5,000.00 |
| District judge, 15th district, N. W. Macy..... | 5,000.00 |
| District judge, 16th district, S. M. Elwood..... | 5,000.00 |
| District judge, 16th district, Z. A. Church..... | 5,000.00 |
| District judge, 17th district, George W. Burnham..... | 5,000.00 |
| District judge, 17th district, Obed Oswell..... | 2,318.51 |
| District judge, 18th district, W. P. Wolf..... | 3,048.02 |
| District judge, 18th district, H. M. Remley..... | 1,841.41 |
| District judge, 18th district, W. G. Thompson..... | 5,000.00 |
| District judge, 19th district, Fred O'Donnell..... | 5,000.00 |
| District judge, 19th district, J. L. Husted..... | 5,000.00 |
| District judge, 20th district, W. S. Withrow..... | 2,611.09 |
| Fish commissioner, salary..... | 2,400.00 |
| Fish commissioner, expense..... | 7,175.94 |
| Governor's salary and room rent..... | 7,200.00 |
| Governor, executive council..... | 1,000.00 |
| Governor's private secretary, salary..... | 3,000.00 |
| Governor's contingent fund..... | 10,071.79 |
| Governor's contingent fund, counsel..... | 25.00 |
| Janitors' salaries..... | 22,440.00 |
| Librarian and assistant librarian's salaries..... | 5,519.97 |
| Mine inspectors' salaries..... | 7,200.00 |
| Mine inspectors' expenses..... | 3,093.35 |
| Mine inspectors' clerks' fund..... | 2,002.00 |
| Mine inspectors' board of examiners..... | 325.20 |
| Oil inspectors' salaries..... | 4,000.00 |
| Railroad commissioners and secretary, salaries..... | 20,870.96 |
| Railroad commissioners, expense..... | 6,788.15 |
| Secretary of state, salary..... | 4,400.00 |
| Secretary of state, deputy's salary..... | 2,839.28 |
| Secretary of state, executive council..... | 1,000.00 |
| Secretary of state, clerks' fund..... | 11,399.82 |
| Secretary of state, land office clerk's salary..... | 2,490.00 |
| Superintendent of public instruction, salary..... | 4,400.00 |
| Superintendent of public instruction, deputy's salary..... | 3,000.00 |
| Superintendent of public instruction, clerks' fund..... | 4,579.00 |
| Superintendent of public instruction, traveling expenses..... | 550.00 |
| Superintendent of public weights and measures..... | 87.50 |
| Judge of supreme court, Josiah Given..... | 8,000.00 |
| Judge of supreme court, O. T. Granger..... | 8,000.00 |
| Judge of supreme court, G. S. Robinson..... | 8,000.00 |
| Judge of supreme court, J. H. Rothrock..... | 6,000.02 |
| Judge of supreme court, Scott M. Ladd..... | 1,999.98 |
| Judge of supreme court, L. G. Kinne..... | 8,000.00 |
| Judge of supreme court, H. E. Deemer..... | 8,000.00 |
| Supreme court contingent fund..... | 2,592.55 |
| Supreme court reporter's salary..... | 4,500.00 |
| Treasurer of state, salary..... | 4,400.00 |
| Treasurer of state, deputy's salary..... | 3,000.00 |
| Treasurer of state, executive council..... | 999.99 |
| Treasurer of state, clerks' fund..... | 3,461.60 |
| Veterinary surgeon's per diem and expenses..... | 3,962.31 |
| Agricultural college, financial agent..... | 3,648.66 |
| Agricultural college, improvements and repairs..... | 76,679.96 |
| Agricultural college, experimentation..... | 3,323.16 |
| Agricultural college, trustees..... | 6,084.93 |
| Agricultural societies..... | 43,932.25 |
| Arrest of fugitives..... | 9,205.81 |
| Blind college, improvements and repairs..... | 10,184.30 |
| Blind college, clothing account..... | 2,088.71 |
| Blind college, support and current expenses..... | 62,340.00 |
| Blind college, trustees..... | 2,142.91 |
| Blind industrial home, improvements..... | 5,525.00 |
| Blind industrial home, support..... | 14,250.00 |
| Blind industrial home, commissioners..... | 2,107.65 |
| Benedict home..... | 7,378.65 |
| Binding, state binder..... | 50,294.15 |
| Board of educational examiners..... | 1,052.28 |
| Board of health..... | 8,493.21 |
| Code commissioners..... | 7,632.79 |
| Code, editing and annotating..... | 3,813.17 |
| Iowa School for the Deaf, improvements..... | 20,623.60 |
| Iowa School for the Deaf, clothing..... | 4,122.28 |
| Iowa School for the Deaf, support..... | 116,245.60 |
| Iowa School for the Deaf, trustees..... | 1,372.48 |
| Des Moines river lands..... | 1,141.32 |
| Farmers' institutes..... | 4,673.54 |
| Feeble-minded institution, improvements..... | 13,1617.60 |
| Feeble-minded institution, clothing..... | 15,120.71 |
| Feeble-minded institution, ordinary expenses..... | 44,000.00 |
| Feeble-minded institution, support..... | 188,080.00 |
| Feeble-minded institution, trustees..... | 1,555.32 |
| Geological survey..... | 8,313.71 |
| Geological survey, expenses..... | 8,361.54 |
| Historical collection..... | 10,808.38 |
| Historical society..... | 2,000.00 |
| Horticultural society..... | 7,500.00 |
| Hospital insane, Cherokee, improvements..... | 134,856.44 |

LAWS OF TWENTY-SEVENTH GENERAL ASSEMBLY.

| | |
|--|------------------------|
| Hospital insane, Cherokee, commissioners..... | 2,747.18 |
| Hospital insane, Clarinda, improvements..... | 204,238.40 |
| Hospital insane, Clarinda, support..... | 222,980.00 |
| Hospital insane, Clarinda, trustees..... | 8,912.98 |
| Hospital insane, Independence, improvements..... | 14,527.70 |
| Hospital insane, Independence, contingent..... | 8,000.00 |
| Hospital insane, Independence, support..... | 269,058.00 |
| Hospital insane, Independence, trustees..... | 1,777.32 |
| Hospital insane, Mt. Pleasant, improvements..... | 36,100.00 |
| Hospital insane, Mt. Pleasant, contingent..... | 7,000.00 |
| Hospital insane, Mt. Pleasant, support..... | 227,610.00 |
| Hospital insane, Mt. Pleasant, trustees..... | 1,813.63 |
| Industrial school, boys', improvements..... | 13,750.00 |
| Industrial school, girls', improvements..... | 17,400.00 |
| Industrial school, support..... | 144,127.00 |
| Industrial school, trustees..... | 945.37 |
| Insane, non-resident..... | 2,262.71 |
| Interest on school fund loans..... | 1,483.21 |
| Iowa weather service..... | 5,383.05 |
| Iowa State university, improvements..... | 44,434.52 |
| Iowa State university, endowment..... | 40,000.00 |
| Iowa State university, support..... | 78,500.00 |
| Iowa State university, board of regents..... | 8,014.94 |
| Iowa State library, book fund..... | 9,150.00 |
| Iowa State library, repairs to books..... | 1,060.00 |
| Iowa circulating library..... | 4,000.00 |
| Lookout Mountain and Missionary Ridge commission..... | 290.84 |
| Militia..... | 95,844.40 |
| Miscellaneous expenditures..... | 91,273.00 |
| New Orleans exposition..... | 100.00 |
| Normal school, improvements..... | 26,025.00 |
| Normal school, teachers' salaries..... | 53,000.00 |
| Normal school, contingent fund..... | 18,300.00 |
| Normal school, trustees..... | 2,822.70 |
| Orphans' home, improvements..... | 22,266.81 |
| Orphans' home, support solitaires' orphans..... | 66,728.67 |
| Orphans' home, support indigent children..... | 40,070.51 |
| Orphans' home, trustees..... | 1,066.34 |
| Publishing constitutional amendments..... | 209.88 |
| Penitentiary, Anamosa, improvements..... | 54,726.08 |
| Penitentiary, Anamosa, escaped convicts..... | 253.75 |
| Penitentiary, Anamosa, officers and guards..... | 96,309.91 |
| Penitentiary, Anamosa, support..... | 186,128.47 |
| Penitentiary, Ft. Madison, transportation..... | 2,806.52 |
| Penitentiary, Ft. Madison, improvements..... | 53,633.39 |
| Penitentiary, Ft. Madison, officers and guards..... | 71,423.98 |
| Penitentiary, Ft. Madison, transportation..... | 3,876.00 |
| Penitentiary, Ft. Madison, visits for inspection..... | 124.99 |
| Presidential electors..... | 177.20 |
| Printing, state printer..... | 68,625.40 |
| Providential contingencies..... | 2,018.53 |
| Railroad prosecution by state..... | 480.00 |
| Relief of Hull..... | 480.00 |
| Relief of Metz..... | 480.00 |
| Reward for arrest of murderers..... | 900.00 |
| Soldiers' and sailors' monument..... | 70,128.83 |
| Stationery account..... | 22,833.71 |
| Soldiers' home, improvements..... | 54,923.13 |
| Soldiers' home, officers' salaries..... | 27,400.00 |
| Soldiers' home, support..... | 146,320.00 |
| Spirit Lake monument..... | 236.26 |
| Semi-centennial celebration, Burlington..... | 10,000.00 |
| Shiloh battle field commission..... | 870.28 |
| Special appropriations, extra session Twenty-sixth General Assembly..... | 1,647.77 |
| Special appropriations, Twenty-fourth General Assembly..... | 200.20 |
| Teachers' Institutes..... | 8,900.00 |
| Twenty-sixth General Assembly, members' salaries..... | 82,775.00 |
| Twenty-sixth General Assembly, extra session, members' salaries..... | 101,700.00 |
| Twenty-sixth General Assembly, mileage..... | 2,106.70 |
| Twenty-sixth General Assembly, extra session, mileage..... | 2,133.35 |
| Twenty-sixth General Assembly, visiting committees..... | 766.00 |
| Twenty-sixth General Assembly, extra session, visiting committees..... | 63.00 |
| Twenty-sixth General Assembly, officers' salaries..... | 46,912.00 |
| Twenty-sixth General Assembly, extra session, officers' salaries..... | 46,495.00 |
| Twenty-sixth General Assembly, special appropriations..... | 31,124.70 |
| Commission to investigate insanity..... | 49.70 |
| Capitol building and repairs..... | 15,948.01 |
| Gray uniforms..... | 1,510.56 |
| Iowa and Missouri boundary line..... | 2,225.90 |
| Total..... | \$ 4,731,764.33 |

LAWS OF 1898.

WITH DATE OF APPROVAL OF EACH ACT.

CONTENTS.

GENERAL LAWS.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 1 | An act to amend an act passed by the extra session of the Twenty-sixth General Assembly of Iowa, entitled, "An act to provide for the annotation, indexing, publication, distribution and sale of the code and statutes hereafter enacted." [Amendatory of chapter 20, acts of Twenty-sixth General Assembly, extra session Approved April 7, 1898.] | S. F. 197 | 13 |
| 2 | An act to repeal section forty-one (41) of the code, and enact a substitute therefor, relating to the amendment and repeal of acts of the General Assembly. Approved March 31, 1898. | S. F. 148 | 13 |
| 3 | An act to amend section one hundred and four (104) of the code, relating to interest on state warrants. Approved March 30, 1898. | S. F. 4 | 14 |
| 4 | An act to amend section one hundred and twenty-six (126), in chapter [five] (5), title [two] II, of the code, relating to public printing and binding and distribution of documents. Approved March 28, 1898. | H. F. 19 | 14 |
| 5 | An act to repeal section one hundred and forty-four [144] of the code. [Relating to public printing and binding.] Approved February 16, 1898. | H. F. 44 | 15 |
| 6 | An act to assign rooms number eleven and twelve to the State Agricultural Society. [Amendatory to title II, chapter 6, of the code, pertaining to public buildings.] Approved February 17, 1898. | S. F. 86 | 15 |
| 7 | An act authorizing the executive council to use committee rooms for office purposes. [Amendatory to section 152 of the code, pertaining to use of apartments in capitol.] Approved April 5, 1898. | S. F. 296 | 15 |
| 8 | An act authorizing the executive council to issue and negotiate warrants in anticipation of the revenues of the state. [Amendatory to title II, chapter 7, of the code, relating to the executive council.] Approved April 2, 1898. | S. F. 223 | 16 |
| 9 | An act relating to the use of the notes of shorthand reporters as evidence. [Amendatory to title III, of the code, relating to courts of record.] Approved March 9, 1898. | S. F. 13 | 16 |
| 10 | An act to amend section number two hundred and twenty-seven [227] of the code and to provide an additional judge for the Twelfth Judicial District. Approved March 28, 1898. | H. F. 224 | 17 |
| 11 | An act to increase the number of district judges in the Eighteenth Judicial District. [Amendatory to section 227, of the code.] Approved March 28, 1898. | H. F. 235 | 17 |
| 12 | An act to amend section two hundred ninety-eight (298), chapter [eight] 8, [title three (III)] of the code, relating to the clerk of the district court and fixing the maximum amount to be allowed by the board of supervisors to deputies and clerks in counties having a population exceeding forty thousand. Approved February 9, 1898. | S. F. 47 | 18 |
| 13 | An act prohibiting members of boards of supervisors and township trustees from making contracts with their respective townships or counties. [Additional to title IV, of the code, pertaining to township and county government.] Approved March 9, 1898. | S. F. 21 | 18 |
| 14 | An act to define the jurisdiction of courts in counties bordering on the Missouri river. [Additional to title IV, chapter 1, of the code, pertaining to counties.] Approved March 30, 1898. | S. F. 19 | 18 |
| 15 | An act to amend section four hundred and seven (407) of the code relating to the redemption of county bonds. Approved March 28, 1898. | S. F. 80 | 19 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE | ENGROSSED BILLS | Page |
|-------|--|--------------------|------|
| 16 | An act to amend section four hundred and ninety [490], subdivision five [5], title four [IV], chapter four [4] of the code, relating to the compensation of county treasurers. Approved February 15, 1898. | H. F. 121 | 19 |
| 17 | An act to amend section number five hundred and eleven (511) of the code, relating to fees and compensation of sheriffs. Approved January 28, 1898. | S. F. 11 | 19 |
| 18 | An act to amend section six hundred and fifty-four (654), title [five] V, chapter [two] 2 of the code, relating to the organization and officers of cities and towns, and to the appointment of police matrons. Approved March 8, 1898. | S. F. 99 | 19 |
| 19 | An act to amend section six hundred and eighty-three (683) of the code, in relation to appropriation of money in towns. Approved April 7, 1898. | H. F. 39 | 20 |
| 20 | An act to authorize the levy of taxes for fire purposes in cities of the second class. [Amendatory to title V, chapter 4, of the code, relating to general powers of cities and towns] Approved March 19, 1898. | S. F. 49 | 20 |
| 21 | An act to amend section seven hundred [700] of the code, relating to the power of cities to regulate license and tax certain kinds of business. Approved March 28, 1898. | H. F. 178 | 20 |
| 22 | An act to amend sections six hundred and ninety-six [696], seven hundred [700], and seven hundred and thirty-seven [737], of chapter four [4], title five [V] of the code, in relation to the general powers of cities and towns. Approved March 30, 1898. | H. F. 203 | 20 |
| 23 | An act to amend sections seven hundred and forty-two (742), seven hundred and forty-four (744), seven hundred and forty-five (745), and seven hundred and forty-seven (747), chapter five (5), title five (V) of the code, relating to the purchase and construction of water works. Approved March 25, 1898. | S. F. 192 | 21 |
| 24 | An act to amend section eight hundred and fourteen (814) of the code, relative to street improvements. Approved March 24, 1898. | H. F. 312 | 21 |
| 25 | An act to amend sections eight hundred and fifty (850) and eight hundred and fifty-nine (859) of the code, relating to election of park commissioners in certain cities. Approved February 9, 1898. | S. F. 44 | 22 |
| 26 | An act to amend section eight hundred and fifty-nine (859), title [five] 5, chapter [nine] 9 of the code, relating to park commissioners and board of public works, and the terms of park commissioners, and providing for the extension of the terms of such commissioners as expire in a year in which there is no biennial election. Approved February 28, 1898. | S. F. 68 | 22 |
| 27 | An act to amend section [eight hundred and ninety-one] 891, and section [eight hundred and ninety-two] 892, chapter [eleven] 11, title [five] 5, of the code, pertaining to labor on highways. Approved February 11, 1898. | S. F. 38 | 23 |
| 28 | An act to amend sections nine hundred and fifty-two (952), nine hundred and fifty-three (953), nine hundred and fifty-eight (958), nine hundred and seventy-one (971), nine hundred and seventy-nine (979), and one thousand and twenty (1020) of the code, in relation to cities under special charters. Approved March 30, 1898. | H. F. 298 | 23 |
| 29 | An act to amend subdivision twelve of section one thousand and five (1005) of the code, in relation to cities under special charters levying a special bridge tax. Approved February 17, 1898. | H. F. 114 | 24 |
| 30 | An act to amend sections thirteen hundred and five (1305), thirteen hundred and twenty-one (1321), thirteen hundred and sixty (1360), thirteen hundred and sixty-one (1361), and thirteen hundred and seventy-two (1372) of the code, and provide shorter forms for assessors' book and assessment rolls. [Amendatory to title VII, chapter 1 of the code, relating to assessment of taxes.] Approved April 7, 1898. | H. F. 199 | 24 |
| 31 | An act to amend section thirteen hundred and forty-six (1346) of the code, relating to taxation of express companies. Approved April 12, 1898. | H. F. 234 | 25 |
| 32 | An act to repeal section thirteen hundred and forty-seven (1347) of the code, relating to the taxing of peddlers, and enact a substitute in lieu thereof. Approved April 7, 1898. | H. F. 54 | 25 |
| 33 | An act to amend section one thousand three hundred and seventy-one [1371] of the code, in relation to the duty of township, city and town assessors. Approved February 21, 1898. | S. F. 57 | 25 |

147
CONTENTS.

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGGROSSED BILLS. | Page |
|-------|--|----------------------|------|
| 34 | An act to provide for the general levy for state purposes for the year 1898 and subsequent years, and to repeal section thirteen hundred and eighty (1380) of the code. Approved April 7, 1898..... | S. F. 294 | 26 |
| 35 | An act to amend section fourteen hundred and thirty-six (1436) of the code, relating to redemption of land from tax sale. Approved April 12, 1898..... | H. F. 194 | 26 |
| 36 | An act to amend section fourteen hundred and fifty-seven (1457) of the code relating to the security of the revenue, and to permit counties to receive interest on moneys deposited in banks. Approved February 28, 1898..... | S. F. 10 | 26 |
| 37 | An act to amend chapter four (4), title seven (VII) of the code, relative to the assessment and collection of the collateral inheritance tax. Approved April 7, 1898..... | S. F. 225 | 27 |
| 38 | An act to provide for the cutting of weeds on public roads. [Amendatory to title VIII, chapter 2, in relation to working roads.] Approved April 7, 1898..... | H. F. 87 | 29 |
| 39 | An act to amend section one thousand five hundred sixty-two (1562) of the code, relating to the destruction of thistles. Approved March 19, 1898..... | S. F. 32 | 29 |
| 40 | An act to amend section one thousand six hundred and ten (1610) title nine (IX), chapter one (1), of the code, in relation to corporations for pecuniary profit. Approved April 7, 1898..... | S. F. 182 | 29 |
| 41 | An act to amend section one thousand six hundred and ten (1610) of the code and to encourage the production of sugar from beets grown in the state. Approved March 28, 1898..... | H. F. 92 | 30 |
| 42 | An act to repeal section sixteen hundred and fifty-four [1654] of the code and enact a substitute therefor. Approved April 7, 1898..... | H. F. 348 | 30 |
| 43 | An act to repeal section sixteen hundred sixty-one (1661), chapter three (3), [title nine (IX).] of the code, relating to agricultural and horticultural societies, etc., and enacting a substitute therefor. Approved March 25, 1898..... | S. F. 16 | 30 |
| 44 | An act to amend section seventeen hundred and forty-four (1744) of the code, relating to proofs of loss under contracts of insurance. Approved March 31, 1898..... | S. F. 185 | 31 |
| 45 | An act to amend section seventeen hundred fifty-two (1752), chapter four (4), title nine (IX), of the code, relative to insurance other than life. Approved March 30, 1898..... | H. F. 96-136 | 31 |
| 46 | An act to amend section seventeen hundred and eighty-two (1782) of the code, relative to life insurance companies and associations. Approved April 7, 1898..... | H. F. 220 | 32 |
| 47 | An act to amend section eighteen hundred and thirty-two (1832) of the code relative to the issuing of state auditor's certificates to fraternal beneficiary societies, orders or associations. Approved April 7, 1898..... | H. F. 157 | 32 |
| 48 | An act to amend section eighteen hundred and ninety-eight (1898) of the code, relating to building and loan associations. Approved March 8, 1898..... | S. F. 56 | 32 |
| 49 | An act to amend section number two thousand and seventy-one (2071), chapter five (5), title ten (X) of the code, relating to liability for injuries to employes. Approved March 8, 1898..... | S. F. 53 | 33 |
| 50 | An act to amend title ten (X), chapter five (5) of the code, in respect to the regulation of automatic couplers, required to be used by railways in this state. Approved January 28, 1898..... | S. F. 52 | 33 |
| 51 | An act relating to certain fines and penalties provided for by section two thousand and eighty-three (2083) of the code, pertaining to automatic couplers. Approved February 28, 1898..... | H. F. 162 | 33 |
| 52 | An act to prevent the adulteration of, and deception in, the sale of linseed or flax-seed oil, and to regulate the sale thereof. [Amendatory to title XII of the code, pertaining to the produce of the state.] Approved March 7, 1898..... | H. F. | 34 |
| 53 | An act to prohibit the bringing into the state of any nursery stock infested with the San Jose scale; to provide for the punishment thereof; and to prevent the spread of the scale within the state. [Additional to title XII of the code, pertaining to the police of the state.] Approved April 12, 1898..... | H. F. 246 | 35 |

148
CONTENTS.

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page |
|-------|--|---------------------|------|
| 54 | An act repealing section twenty-two hundred and ninety-one (2291) of the code, in relation to compensation for keeping patients in the insane hospitals, and to enact a section in lieu thereof. Approved April 7, 1898..... | S. F. 279 | 36 |
| 55 | An act to amend section twenty-three hundred and eight [2308], chapter two [2], [title twelve (XII)] of the code, relating to the rate of tax levy for county insane fund. Approved April 7, 1898 . | S. F. 37 | 36 |
| 56 | An act to amend section twenty-three hundred and eighty-six [2386] of the code, relating to registered pharmacists. Approved April 9, 1898..... | S. F. 133 | 37 |
| 57 | An act to amend section two thousand three hundred and ninety-two [2392] of the code, relating to change of place of conducting pharmacy. Approved February 26, 1898..... | H. F. 132 | 37 |
| 58 | An act to amend section twenty-four hundred [2400] of the code, relating to revocation of pharmacist's permit. Approved March 30, 1898..... | H. F. 177 | 37 |
| 59 | An act to amend section [twenty-four hundred and eighty-eight] 2488 of the code, relating to the ventilation of mines. Approved March 28, 1898..... | H. F. 16 | 38 |
| 60 | An act to amend chapter nine [9], title twelve [XII] of the code, in relation to the use of oil in coal mines. Approved March 25, 1898..... | S. F. 100 | 38 |
| 61 | An act to amend section twenty-five hundred and three [2503] of the code, relating to the inspection of petroleum products. Approved March 25, 1898..... | S. F. 205 | 39 |
| 62 | An act to amend section twenty-five hundred and eight (2508) of the code, in relation to the specific gravity and inspection of petroleum products. Approved April 9, 1898..... | S. F. 113 | 39 |
| 63 | An act to amend section twenty-five hundred and thirty-six (2536), chapter fourteen (14), title twelve (XII) of the code, in relation to the state veterinary surgeon. Approved April 7, 1898..... | S. F. 25 | 40 |
| 64 | An act amending sections two thousand five hundred and thirty-nine (2539), two thousand five hundred and forty (2540) and two thousand five hundred and fifty-nine (2559) of the code, relating to the care and propagation of fish and the protection of birds and game. Approved March 28, 1898..... | S. F. 116 | 40 |
| 65 | An act for the protection of deer, elk and goats, and to provide punishment for the violation thereof. [Additional to title XII, chapter 15 of the code, relating to the protection of game.] Approved March 30, 1898..... | H. F. 164 | 41 |
| 66 | An act to amend section two thousand five hundred and fifty-one (2551) of the code, relating to the protection of game. Approved February 17, 1898..... | S. F. 1 | 41 |
| 67 | An act to amend section two thousand five hundred and sixty-four (2564) title twelve [XII] of the code, in relation to the state board of health. Approved March 31, 1898..... | S. F. 28 | 42 |
| 68 | An act to amend section two thousand five hundred and eighty-three (2583), chapter seventeen (17), title twelve (XII), of the code, in relation to the practice of medicine. Approved March 22, 1898..... | H. F. 45 | 42 |
| 69 | An act to regulate the practice of osteopathy in the state of Iowa [Amendatory of title XII, chapter 17, of the code, relating to the practice of medicine.] Approved March 31, 1898..... | H. F. 244 | 42 |
| 70 | An act to amend section [twenty-five hundred and eighty-nine] 2589 of the code, relating to examinations for registration as pharmacists. Approved April 7, 1898..... | H. F. 343 | 43 |
| 71 | An act to amend section twenty-five hundred and ninety-seven (2597) of the code, relating to the practice of dentistry. Approved April 7, 1898..... | S. F. 177 | 43 |
| 72 | An act to amend section twenty-six hundred and eight (2608) of the code, in relation to the support of the Soldiers' Home. Approved April 7, 1898..... | S. F. 283 | 44 |
| 73 | An act to repeal section twenty-six hundred and thirty-four (2634) of the code, and to enact a substitute therefor, relating to the state board of educational examine[r]s, and authorizing it to employ a secretary. Approved April 7, 1898..... | S. F. 145 | 44 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 74 | An act fixing the salary of the chief executive officers of certain state institutions, and defining the qualifications of the superintendent of the School for the Deaf. [Amendatory of title XIII of the code, relating to public institutions.] Approved April 7, 1898 | S. F. 289 | 44 |
| 75 | An act to amend section twenty-six hundred and forty-four (2644), of chapter three (3) title thirteen (XIII), of the code, relating to state university. Approved April 7, 1898 | S. F. 96 | 45 |
| 76 | An act to amend sections twenty-six hundred and forty-six (2646) and twenty-six hundred and fifty (2650) of chapter four [4], title thirteen [XIII] of the code, enlarging the board of trustees of the State College of Agriculture and Mechanic Arts, and providing for the time of meeting of said board, and making the fiscal year of said college agree with the fiscal year of the state. Approved March 28, 1898 | H. F. 75-76 | 45 |
| 77 | An act amending section twenty-six hundred and eighty-two (2682) of the code, relating to annual appropriations for the Normal School at Cedar Falls, Iowa. Approved April 12, 1898 | H. F. 105 | 46 |
| 78 | An act to amend the title of chapter six (6), title thirteen (XIII), of the code, and to amend sections twenty-six hundred and eighty-three, twenty-six hundred and eighty-five, twenty-six hundred and eighty-eight, and twenty-six hundred and ninety-two (2683, 2685, 2688, 2692), of said chapter, in relation to the Orphans' Home and Home for Destitute Children at Davenport, Iowa. Approved March 30, 1898 | S. F. 6 | 46 |
| 79 | An act to amend section twenty-seven hundred [2700] of the code, providing for the support of the Institution for Feeble-Minded children. Approved April 9, 1898 | S. F. 65 | 47 |
| 80 | An act to amend sections two thousand seven hundred and eight [2608], two thousand seven hundred and nine [2709], and two thousand seven hundred and eleven [2711], of title thirteen [XIII], chapter eight [8], of the code, in relation to discharge of boys and girls from industrial schools. Approved March 30, 1898 | H. F. 93 | 47 |
| 81 | An act amending section twenty-seven hundred and thirteen (2713) of the code, in relation to the support of the Industrial School. Approved April 7, 1898 | S. F. 286 | 47 |
| 82 | An act to amend section twenty-seven hundred and eighteen (2718) of the code, in relation to the support of the College for the Blind. Approved April 7, 1898 | S. F. 284 | 48 |
| 83 | An act amending section twenty-seven hundred and twenty-seven (2727) of the code, in relation to support of the School for the Deaf. Approved April 7, 1898 | S. F. 282 | 48 |
| 84 | An act to amend sections twenty-seven hundred and twenty-eight (2728), twenty-seven hundred and thirty (2730), twenty-seven hundred and thirty-one (2731) and twenty-seven hundred and thirty-two (2732), and repeal section twenty-seven hundred and thirty-three (2733) of the code and enact a substitute therefor, in relation to county high schools. Approved April 12, 1898 | H. F. 139 | 48 |
| 85 | An act to amend section twenty-seven hundred and thirty-four (2734) of the code, relating to the qualifications of county superintendents. Approved April 12, 1898 | H. F. 112 | 50 |
| 86 | An act to amend section twenty-seven hundred and thirty-six (2736) and twenty-seven hundred and thirty-seven (2737), chapter [thirteen] 13 of title [thirteen] 13 of the code, relating to county superintendents and the examination of applicants for teachers' certificates. Approved March 31, 1898 | S. F. 181 | 50 |
| 87 | An act to amend section twenty-seven hundred and thirty-eight [2738] of the code, relative to the disbursement of the institute fund. Approved April 12, 1898 | H. F. 99 | 50 |
| 88 | An act to require boards of school directors to fence schoolhouse sites. [Amendatory to title XIII, chapter 14 of the code, relating to system of common schools.] Approved March 25, 1898 | S. F. 120 | 51 |
| 89 | An act to empower boards of directors of school corporations to change boundary lines between such corporations in certain cases. [Amendatory of title XIII, chapter 14 of the code, pertaining to system of common schools.] Approved March 19, 1898 | S. F. 186 | 51 |
| 90 | An act to provide for the sale and distribution of the school laws of Iowa. [Additional to title XIII, chapter 14 of the code, relating to the system of common schools.] Approved April 12, 1898 | H. F. 181 | 51 |

150
CONTENTS.

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 91 | An act to amend sections twenty-seven hundred and forty-four (2744) and twenty-seven hundred and fifty-four (2754) of the code, relating to the names of school corporations and the election of directors therein. Approved February 18, 1898 | S. F. 172 | 52 |
| 92 | An act to amend section twenty-seven hundred and fifty-two (2752) of the code, relating to boards of directors of school townships. Approved April 9, 1898 | S. F. 273 | 53 |
| 93 | An act to amend section [twenty-seven hundred and fifty-four] 2754 of the code of Iowa, relating to the term of office of school treasurers, in districts composed in whole or in part of cities or incorporated towns. Approved February 17, 1898 | H. F. 101 | 53 |
| 94 | An act to amend section [twenty-eight hundred and eight] 2808 of the code, and to provide for the manner of distributing funds in the hands of the county treasurer belonging in common to all the schools in the county. Approved February 9, 1898 | H. F. 1 | 53 |
| 95 | An act to amend sections twenty-eight hundred and twelve (2812) and twenty-eight hundred and thirteen (2813) of the code, relating to the issuance of bonds by school corporations and the levy of taxes for the payment thereof. Approved April 7, 1898 | S. F. 260 | 53 |
| 96 | An act to amend section two thousand nine hundred and forty-two (2942), of chapter six (6), [title fourteen (XIV),] of the code, relating to the conveyance of real estate, and providing for the acknowledgment of deeds and other instruments in writing. Approved February 28, 1898 | S. F. 23 | 54 |
| 97 | An act to amend section twenty-nine hundred and forty-three (2943) of the code, relating to the taking and certifying of acknowledgments, by notaries public. Approved March 28, 1898 | H. F. 12 | 54 |
| 98 | An act to amend section two thousand nine hundred seventy-nine (2979), chapter eight (8), title fourteen (14), of the code, relating to homesteads. Approved March 19, 1898 | S. F. 60 | 55 |
| 99 | An act to amend section three thousand four hundred and ninety-four (3494), of chapter four [4], [title eighteen (XVIII),] of the code, relating to the place of bringing action. Approved March 31, 1898 | S. F. 122 | 55 |
| 100 | An act to amend sections thirty-eight hundred and forty-seven (3847) and thirty-eight hundred and forty-nine (3849), of chapter fifteen (15), title eighteen (XVIII), of the code, relating to security for costs. Approved April 7, 1898 | S. F. 235 | 55 |
| 101 | An act to repeal section thirty-nine hundred and twelve (3912), of the code, and to enact a substitute therefor, relating to the sale of perishable property when seized under a writ of attachment. Approved March 9, 1898 | S. F. 109 | 56 |
| 102 | An act to amend section thirty-nine hundred and forty-seven (3947), of the code, relating to notice to defendant in case of garnishment. Approved March 19, 1898 | H. F. 219 | 56 |
| 103 | An act to amend section three thousand nine hundred and forty-eight [3948], of the code, relating to garnishment. Approved January 28, 1898 | S. F. 5 | 56 |
| 104 | An act to amend section three thousand nine hundred and eighty-eight (3988), of the code, relating to levy of attachment or execution on mortgaged personal property. Approved April 7, 1898 | S. F. 214 | 57 |
| 105 | An act to amend section four thousand one hundred and forty-two (4142), of the code, relative to costs of translating shorthand notes in appeal to supreme court. Approved March 28, 1898 | H. F. 269 | 57 |
| 106 | An act to amend sections four thousand two hundred and fifty-nine (4259) and two thousand nine hundred and thirty (2930), of the code, relating to partition of real estate, and to transfers in the county-auditor's office, and to make transfers by partition a matter of record in the offices of the county recorder and county auditor. Approved April 12, 1898 | H. F. 339 | 57 |
| 107 | An act to amend section four thousand five hundred and thirty-eight (4538), chapter one [1], title twenty-two [XXII] of the code, relating to the filing of transcripts. Approved March 9, 1898 | S. F. 87 | 58 |
| 108 | An act to amend section forty-six hundred and six (4606), chapter one (1), title twenty-three (XXIII), of the code, in relation to husband and wife as witnesses. Approved April 12, 1898 | H. F. 161 | 58 |

151
CONTENTS.

APPROPRIATION LAWS

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 109 | An act relating to the indictment and punishment of persons who have been convicted three or more times, and making certain evidence competent proof upon the trial thereof. [Additional to title XXIV of the code, relating to crimes and punishment.] Approved March 31, 1898 | S. F. 111 | 58 |
| 110 | An act to amend section four thousand eight hundred and fifty (4350) of chapter five (5), title twenty-four (XXIV) of the code, in relation to taking goods from the charge or custody of an officer. Approved April 12, 1898 | H. F. 265 | 59 |
| 111 | An act to prohibit illegal voting at primary elections and providing penalties therefor. [Additional to title XXIV, chapter 8 of the code, relating to offenses against the right of suffrage.] Approved April 7, 1898 | H. F. 150 | 59 |
| 112 | An act prohibiting the adulteration of candy, and prescribing penalties for the violation of the provisions thereof. [Additional to title XXIV, chapter 10 of the code, relating to offenses against public health.] Approved March 28, 1898 | H. F. 147 | 60 |
| 113 | An act to repeal section five thousand and sixteen (5016) of the code, relating to dead swine, and to enact a substitute therefor. Approved April 12, 1898 | H. F. 217 | 60 |
| 114 | An act to amend sections five thousand two hundred and forty (5240) and five thousand two hundred and forty-six (5246) of the code, relating to the drawing and empaneling of the grand jury, and challenges thereto, and providing for the summoning of additional grand jurors in case of challenges to the panel, or to individual jurors, being allowed, and to repeal section three hundred and forty (340) of the code. Approved April 7, 1898 | H. F. 232 | 61 |
| 115 | An act to repeal section five thousand two hundred and seventy-four (5274) of the code, in relation to indictments, and enact a substitute in lieu thereof. Approved April 7, 1898 | S. F. 250 | 61 |
| 116 | An act to provide for the use of the deputy warden a house, heat and light. [Amendatory to title XXVI, chapter 2 of the code, pertaining to penitentiaries.] Approved April 9, 1898 | S. F. 200 | 62 |
| 117 | An act to amend section fifty-six hundred and sixty-three (5663) of the code, relating to the duties of guards at the penitentiaries. Approved April 7, 1898 | H. F. 319 | 62 |
| 118 | An act to create a state board of control, and to provide for the management and control of the Soldiers' Home, the charitable, reformatory and penal institutions of the state, and to provide for supervisory powers over the state educational institutions and to make an appropriation therefor, and for the defining of certain offenses and providing penalties therefor. [Amendatory of titles XIII, XIV and XXVI of the code, pertaining to public institutions.] Approved March 28, 1898 | S. F. 201 | 62 |

APPROPRIATION ACTS.

| | | | |
|-----|---|-----------|----|
| 119 | An act to make appropriations for the payment of supplies, contracted for by the executive council, and for supplies and other expenses. Approved February 1, 1898 | S. F. 73 | 79 |
| 120 | An act to appropriate the sum of \$3,500, or so much thereof as may be necessary, to pay the extra employes of the 27th General Assembly. Approved February 8, 1898 | S. F. 127 | 79 |
| 121 | An act to furnish relief to certain county and district agricultural societies. Approved February 28, 1898 | S. F. 15 | 80 |
| 122 | An act appropriating money to defray the expenses of the inauguration ceremonies. Approved March 18, 1898 | S. F. 219 | 81 |
| 123 | An act to compensate A. T. Birchard as acting commandant of the Iowa Soldiers' Home. Approved March 25, 1898 | S. F. 30 | 81 |
| 124 | An act for the relief of William M. Desmond. Approved March 28, 1898 | H. F. 267 | 82 |
| 125 | An act making an appropriation for the purchase of fifteen thousand railroad commissioners' official maps, to be distributed by the members of the general assembly, and also railroad commissioners. Approved March 28, 1898 | H. F. 202 | 28 |

APPROPRIATION ACTS—CONTINUED

| Chap. | TITLE. | ENGROSSED BILLS. | Page |
|-------|--|---------------------|------|
| 126 | An act making an appropriation to provide a special teacher for Linnie Haguewood. Approved March 30, 1898 | H. F. 250 | 83 |
| 127 | An act to further provide for the erection of a Historical, Memorial and Art Building. Approved March 30, 1898 | H. F. 208 | 83 |
| 128 | An act making an appropriation for the relief of Private James Dally, of Company F, Fourth regiment, Iowa National Guard, who was injured while in discharge of his duty. Approved March 30, 1898 | H. F. 103 | 84 |
| 129 | An act to provide for the payment of the claim of Appanoose county against the state of Iowa for expenses incurred in the care, restraint, and transportation of insane persons not having a known residence in Iowa. Approved March 31, 1898 | S. F. 232 | 84 |
| 130 | An act making appropriation for Benedict Home at Des Moines, Iowa. Approved April 1, 1898 | S. F. 55 | 85 |
| 131 | An act making appropriations for the payment of state and judicial officers, state and other expenses, and to appropriate five hundred thousand dollars (\$500,000) to be at the disposal of the governor for use in defense of the state and in aid of the national government in case of war. Approved April 2, 1898 | S. F. 295 | 85 |
| 132 | An act appropriating additional money for an exhibit of the resources of the state of Iowa, at the Trans-Mississippi and International Exposition to be held at Omaha, in the year 1898. Approved April 2, 1898 | H. F. 165 | 88 |
| 133 | An act making an appropriation for the Hospital for the Insane at Independence. Approved April 6, 1898 | H. F. 58 | 88 |
| 134 | An act making appropriations for the fish and game commission of the state of Iowa. Approved April 6, 1898 | H. F. 156 | 89 |
| 135 | An act making an appropriation to the State College of Agriculture and Mechanic Arts. Approved April 6, 1898 | S. F. 70 | 89 |
| 136 | An act making appropriations for the Industrial Home for the Blind at Knoxville, Iowa. Approved April 7, 1898 | H. F. 155 | 89 |
| 137 | An act making appropriations for the Institution for Feeble-Minded Children at Glenwood, Iowa. Approved April 7, 1898 | H. F. 70 | 90 |
| 138 | An act making appropriation for the payment of the indebtedness of the School for the Deaf. Approved April 7, 1898 | S. F. 281 | 90 |
| 139 | An act making appropriations for the Iowa Hospital for the Insane at Mt. Pleasant, Iowa. Approved April 7, 1898 | S. F. 92 | 91 |
| 140 | An act making appropriations for the Normal School at Cedar Falls, Iowa. Approved April 7, 1898 | H. F. 106 | 91 |
| 141 | An act making appropriation for the College for the Blind at Vinton, Iowa. Approved April 7, 1898 | H. F. 84 | 91 |
| 142 | An act making appropriation for the better support of the State University in its several departments and chairs, and in aid of the income fund. Approved April 7, 1898 | H. F. 95 | 92 |
| 143 | An act making appropriations for the penitentiary at Ft. Madison, Iowa. Approved April 7, 1898 | H. F. 130 | 92 |
| 144 | An act making appropriations for the construction of additional storage building at the Soldiers' Home at Marshalltown, Iowa, and for the old people's building and furnishing the same. Approved April 7, 1898 | H. F. 52 | 93 |
| 145 | An act to make an appropriation to the Iowa State Agricultural Society. Approved April 7, 1898 | S. F. 220 | 93 |
| 146 | An act providing for the payment of witnesses summoned before special committee on election contest from Eighteenth Senatorial district, the clerk of said committee, and the expenses of the parties to election contest. Approved April 7, 1898 | S. F. 239 | 94 |
| 147 | An act making appropriations for the Orphans' Home and Home for Destitute Children. Approved April 7, 1898 | S. F. 84 | 94 |
| 148 | An act to make an appropriation to further extend the use of the Iowa traveling libraries. Approved April 7, 1898 | S. F. 167 | 94 |
| 149 | An act making appropriation for the State Industrial School, girls' department, at Mitchellville, Iowa. Approved April 7, 1898 | S. F. 114 | 95 |
| 150 | An act making appropriations for the penitentiary at Anamosa, Iowa. Approved April 7, 1898 | S. F. 121 | 95 |
| 151 | An act making an appropriation to continue the work on the building for the Hospital for the Insane at Cherokee. Approved April 9, 1898 | S. F. 67 | 96 |

LEGALIZING ACTS.

| Ch P. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 152 | An act to authorize the executive council to pass upon and pay certain claims, the payment of which was provided for by an act of the Twenty-sixth General Assembly, entitled "An act to appropriate money to pay the claims of individuals and counties in Iowa, for making an exhibit at the World's Exposition in New Orleans. Approved April 9, 1898..... | S. F. 251 | 96 |
| 153 | An act making an appropriation for the Iowa Hospital for the Insane at Clarinda, Iowa. Approved April 9, 1898..... | H. F. 134 | 97 |
| 154 | An act making appropriations for the Iowa School for the Deaf at Council Bluffs, Iowa. Approved April 12, 1898..... | H. F. 113 | 97 |
| 155 | An act making appropriations for the Iowa Industrial School, Boys' Department, at Eldora, Iowa. Approved April 12, 1898..... | H. F. 108 | 97 |
| 156 | An act to reimburse Bremer county, Iowa, for the maintenance of Mary B. Coburn, Charles E. Coburn and Ada M. Mears, soldiers' orphans at the Soldiers' Orphans' Home at Davenport, Iowa. Approved April 12, 1898..... | H. F. 229 | 98 |
| 157 | An act authorizing the state librarian to classify and catalogue the books in the state library, and making an appropriation therefor. Approved April 12, 1898..... | H. F. 205 | 98 |

SPECIAL ACTS.

| | | | |
|-----|--|-----------|-----|
| 158 | An act granting the city of Des Moines lots seven (7) and eight (8) of block thirty-three (33) of the original town of Fort Des Moines, now included in the city of Des Moines, Polk county, Iowa, and providing for the purchase of a new site for the Iowa Memorial, Historical and Art building and making an appropriation therefor. Approved April 7, 1898..... | H. F. 146 | 103 |
| 159 | An act to provide for publishing the road laws in pamphlet form. Approved March 28, 1898..... | H. F. 200 | 104 |
| 160 | An act granting extension of certificates of authority issued by the auditor of state to insurance companies and their agents, under provisions of chapter [four] 4, title [nine] 9 of the code of 1873. Approved February 5, 1898..... | H. F. 128 | 104 |
| 161 | An act to apportion the state into representative districts and declare the ratio of representation. Approved April 12, 1898..... | H. F. 350 | 104 |
| 162 | An act to quiet the title to certain real estate situated in Washington county, Iowa, and confirm and establish the title in fee simple thereto in A. B. Rogers in said county. Approved April 7, 1898..... | S. F. 213 | 108 |
| 163 | An act authorizing the board of trustees of the State College of Agriculture and Mechanic Arts to purchase land for purposes of agricultural experimentation. Approved February 28, 1898..... | H. F. 77 | 108 |
| 164 | An act empowering and directing the state auditor to issue warrants on the state treasurer for the undrawn balance of the annual appropriations to the credit of the State College of Agriculture and Mechanic Arts, on September 30, 1897. Approved April 6, 1898..... | S. F. 75 | 108 |

LEGALIZING ACTS.

| | | | |
|-----|---|-----------|-----|
| 165 | An act to legalize acknowledgments taken and certified according to the form and provisions of the code of 1873, and by the officers therein authorized to take and certify acknowledgments. Approved April 9, 1898..... | S. F. 93 | 113 |
| 166 | An act to legalize acknowledgments of deeds and conveyances of land. Approved March 22, 1898..... | H. F. 64 | 113 |
| 167 | An act to legalize the levy and collection of a school-house tax and to authorize the school board of the school district of Scott township, Floyd county, Iowa, to transfer certain money illegally voted, levied, and raised for the purpose of building a school-house, to the teachers' fund of said school district. Approved February 17, 1898..... | S. F. 78 | 114 |
| 168 | An act to legalize the ordinances passed by the incorporated town of Arion, Crawford county, Iowa. Approved February 21, 1898..... | H. F. 102 | 114 |
| 169 | An act to legalize the acts of the board of directors of the independent school district of Stuart, in the levying of taxes for school purposes. Approved February 21, 1898..... | H. F. 35 | 115 |

LEGALIZING ACTS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page |
|-------|--|---------------------|------|
| 170 | An act to legalize a conveyance by the independent school district of Ottumwa, Iowa, to John F. Rugg. Approved February 21, 1898 | S. F. 64 | 115 |
| 171 | An act to legalize the incorporation of the town of Grafton, Worth county, Iowa, the election of its officers and all acts done and ordinances passed by the council of said town. Approved April 7, 1898. | H. F. 249 | 116 |
| 172 | An act to legalize the acts of the board of directors of the independent school district of Lincoln, Marion county, Iowa, and of the board of directors of the independent school district of Tracy, Marion county, Iowa, in relation to the transfer of territory from one district to the other for school purposes. Approved April 7, 1898 | S. F. 255 | 117 |
| 173 | An act to legalize the acts of the mayor and city council of the city of Waterloo in making a certain contract with one J. B. McGorrick for paving certain streets in said city. Approved March 31, 1898. | S. F. 263 | 117 |
| 174 | An act to legalize the election and boundaries of the independent school district of Akron, and the boundaries of the independent school district of Portland township, and the division of the independent school district of Portland township, Plymouth county, Iowa, and the acts of the school board relative thereto. Approved March 30, 1898. | H. F. 279 | 118 |
| 175 | An act to legalize the official acts of L. B. Dunton, a notary public of Mitchell county, Iowa. Approved March 30, 1898 | H. F. 289 | 119 |
| 176 | An act to legalize the ordinances passed by the incorporated town of Danbury, Woodbury county, Iowa. Approved March 30, 1898. | H. F. 308 | 120 |
| 177 | An act to legalize the election and the proceedings of the town council of the town of Patterson, Madison county, Iowa. Approved March 25, 1898. | S. F. 189 | 120 |
| 178 | An act to legalize the acts, proceedings and ordinances of the incorporated town of Lenox, Iowa. Approved March 25, 1898 | S. F. 230 | 121 |
| 179 | An act to legalize certain acts of the school board of the independent district of Deep River, Iowa, in ordering the transfer of certain funds from the contingent fund to the schoolhouse fund, and the act of the treasurer of said district in making said transfer. Approved March 22, 1898 | H. F. 300 | 121 |
| 180 | An act to legalize the organization of the Grundy County Agricultural society, of Grundy county, Iowa. Approved March 25, 1891. | S. F. 209 | 121 |
| 181 | An act to legalize the ordinances and acts of the city council of Lehigh, Webster county, Iowa. Approved March 22, 1898 | H. F. 160 | 122 |
| 182 | An act to legalize conveyances of real property by executors or trustees under foreign wills. Approved March 25, 1898 | S. F. 102 | 122 |
| 183 | An act to legalize the levy and collection of a tax for schoolhouse fund in the year 1896, in the independent school district of Lincoln Center No. 5, Pottawattamie county, and the diversion and use of such tax to the teachers' and contingent fund of said independent school district. Approved March 25, 1898 | S. F. 207 | 123 |
| 184 | An act to legalize a resolution of the city council of the city of Des Moines, Iowa, passed August, A. D. 1897, approving a contract with the McCaskey and Holcomb company, for the construction, operation and maintenance of an electric lighting plant for said city. Approved March 21, 1898. | H. F. 145 | 123 |
| 185 | An act to legalize the incorporation of the town of Bondurant, Polk county, Iowa, the election of the officers, and all the official acts done and ordinances passed by the council of said town not in contravention with the laws of the state of Iowa. Approved March 22, 1898. | H. F. 211 | 124 |
| 186 | An act to legalize the organization of the independent school district of Eureka, Woodbury county, Iowa. Approved March 22, 1898. | H. F. 237 | 124 |
| 187 | An act to legalize the incorporation of the town of Dumont, Butler county, Iowa, the election of its officers, and all acts done, and ordinances passed, by the council of said town, from March 27, 1896, to January 1, 1898. Approved March 19, 1898 | H. F. 227 | 125 |
| 188 | An act to legalize and make valid ordinances and resolutions passed and adopted by the city council of Cedar Rapids, Iowa, and which have not been signed by the mayor or clerk of said city as by law required, and to make valid all proceedings had and rights accrued thereunder. Approved March 19, 1898. | H. F. 126 | 125 |

155
CONTENTS.

JOINT RESOLUTIONS.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 189 | An act to legalize the incorporation of the town of Havelock, Pocahontas county, Iowa, the election of its officers, and all acts done and ordinances passed by the council of said town. Approved March 19, 1898..... | H. F. 66 | 126 |
| 190 | An act to legalize the election of town officers in the town of Matlock, Iowa. Approved March 1, 1898..... | H. F. 159 | 126 |
| 191 | An act to legalize the act of the board of supervisors of Appanoose county, Iowa, in authorizing the transfer of money from the swamp land fund to the general county fund, and the act of the treasurer in making such transfer. Approved February 21, 1898..... | H. F. 133 | 127 |
| 192 | An act to legalize the acts and ordinances of the town of Winthrop, Iowa. Approved April 7, 1898..... | H. F. 335 | 127 |
| 193 | An act to legalize the organization of the independent school district of Everly, in Clay county, Iowa, and the acts of its board of directors. Approved April 19, 1898..... | S. F. 264 | 128 |
| 194 | An act to legalize the levy of certain taxes for road purposes by the trustees of Morning Sun township in Louisa county..... | S. F. 274 | 128 |
| 195 | An act to legalize the acts and ordinances of the town of Fairbanks, Iowa. Approved April 12, 1898..... | H. F. 344 | 128 |
| 196 | An act to legalize the acts of the board of directors of the independent school district of Elma in the levying of taxes for schoolhouse purposes. Approved March 28, 1898..... | S. F. 249 | 129 |

JOINT RESOLUTIONS.

JOINT RESOLUTION No. 1.

[Originated in the House.]

PAGE

| | |
|--|-----|
| Joint resolution for amendment to the constitution of the state of Iowa, proposing the repeal of sections 34, 35 and 36, of article three (3) of the constitution, and the substitute hereinafter proposed be adopted in lieu thereof..... | 133 |
|--|-----|

JOINT RESOLUTION No. 1.

[Originated in the Senate.]

| | |
|--|-----|
| Joint resolution proposing to amend the constitution of the state of Iowa so as to provide for biennial elections..... | 133 |
|--|-----|

JOINT RESOLUTION No. 3.

| | |
|---|-----|
| Relating to payment of extra employes in the capitol..... | 134 |
|---|-----|

JOINT RESOLUTION No. 5.

[Originated in the Senate.]

| | |
|---|-----|
| Fixing the number and compensation of employes in the departments of state at the seat of government..... | 135 |
|---|-----|

JOINT RESOLUTION No. 5.

[Originated in the House.]

| | |
|---|-----|
| Granting application for pardon of James Johnson..... | 137 |
|---|-----|

JOINT RESOLUTION No. 7.

| | |
|---|-----|
| Supplying missing codes to members of the general assembly..... | 137 |
|---|-----|

JOINT RESOLUTION No. 8.

| | |
|---|-----|
| Joint resolution relative to the sale of the building on the state armory site in Des Moines, Iowa, and the disposition of the funds received for same..... | 137 |
|---|-----|

JOINT RESOLUTION No. 10.

| | |
|---|-----|
| Joint resolution for the pardon of Bernard Kennedy..... | 138 |
|---|-----|

INDEX.

| | PAGE |
|--|------|
| ABUSES AND WRONGS—Board of control to report to governor | 67 |
| ACKNOWLEDGMENTS—Deeds and instruments in writing, who can certify | 54 |
| By notaries public in other states | 54 |
| Under provisions of code of 1873, legalized | 113 |
| Deeds and conveyances of land by interested stockholders | 113 |
| ADJUTANT-GENERAL—Warrants drawn in favor of, to pay expenses of inauguration ceremonies..... | 81 |
| Appropriation for rent of storage rooms..... | 87 |
| Material derived from arsenal building to be held for use of..... | 103 |
| ADVERTISING LAWS—Appropriation to pay for..... | 86 |
| NOTICES—Appropriation for, of intention to apply for pardon | 87 |
| AGRICULTURAL COLLEGE—Annual and special meetings..... | 45 |
| Fiscal year to agree with that of state..... | 45 |
| Governor and superintendent of public instruction ex-officio members board of trustees..... | 45 |
| Appropriation for construction of a carpenter shop..... | 89 |
| Trustees authorized to purchase adjoining land..... | 108 |
| State auditor to issue warrants for undrawn balance..... | 109 |
| SOCIETY—Assignment of rooms for | 15 |
| Officers and terms..... | 30 |
| State aid for county or district..... | 31 |
| Appropriation for relief of certain county or district..... | 80 |
| Appropriation for salaries and other purposes..... | 93 |
| AIR CURRENTS—Distance of, from working face in mines..... | 38 |
| Mine inspector can extend limits..... | 38 |
| AKRON—School district, election and boundaries legalized..... | 119 |
| AMENDMENT AND REPEAL—Relating to acts of the General Assembly..... | 13 |
| ANDREWS, GEORGE—Appropriation for house rent of deputy warden..... | 86 |
| ANNUAL STATEMENT—Publication of, by board of control..... | 65 |
| APPANOOSE COUNTY—Appropriation to pay claims of | 84 |
| Acts of board of supervisors legalized..... | 127 |
| APPOINTMENT—Additional judge for twelfth district..... | 17 |
| Members of board of control to fill vacancy..... | 63 |
| Executive officers of state institutions | 68 |
| Guards and other employes of state institutions..... | 70 |
| APPORTIONMENT—Trustees of county high school to make, among school corporations | 49 |
| Of school tax among school corporations | 53 |
| Of state into representative districts..... | 104 |
| APPRAISEMENT—Relating to property subject to collateral inheritance tax | 27 |
| APPROPRIATIONS—GENERAL— | |
| Made by resolution in towns..... | 20 |
| For use of state entomologist..... | 36 |
| For use of state veterinary surgeon..... | 40 |
| For salaries and expenditures of board of control..... | 64 |
| For supplies under contract by executive council..... | 79 |
| For salaries of clerk and assistant clerk of executive council..... | 79 |
| For sundries and contingent expenses of state | 79 |
| For salaries of extra employes of Twenty-seventh General Assembly, how paid..... | 80 |
| For relief of certain county or district agricultural societies, how paid..... | 80 |
| For expenses of inauguration ceremonies, how drawn..... | 81 |
| For A. T. Birchard, acting commandant of Soldiers' Home..... | 81 |
| For William M. Desmond, sheriff of Clinton county..... | 83 |
| For purchase of railroad commissioners' maps..... | 83 |
| To provide a special teacher for Linnie Haguewood..... | 83 |
| For erection of a historical, memorial and art building | 83 |
| For relief of Private James Dally..... | 84 |
| For payment of claims of Appanoose county, how paid..... | 84 |
| For payment of state and judicial officers, clerical help, etc..... | 85 |
| For interest due permanent school fund..... | 86 |
| For J. C. Milliman, lieutenant-governor..... | 86 |
| For Matt Parrott, lieutenant-governor..... | 86 |
| For R. B. Drysdale, for badges..... | 86 |
| For C. G. Saunders, for attorney's fees..... | 86 |
| For George Andrews, deputy warden..... | 86 |

157
INDEX.

| | PAGE. |
|--|------------|
| APPROPRIATIONS—GENERAL—Continued— | |
| For Lafayette Young, state binder | 86 |
| For Benjamin I. Salinger, supreme court reporter..... | 86 |
| For chaplains of the senate and house | 87 |
| For advertising notices of intention to apply for pardon..... | 87 |
| For Dr. J. F. Kennedy, secretary board of health..... | 87 |
| For Dr. J. I. Gibson, veterinary surgeon..... | 87 |
| For R. N. Bromley, for badges..... | 87 |
| For R. C. Hubbard, temporary mail carrier | 87 |
| To pay watchman at capitol..... | 87 |
| For C. W. Stewart, temporary speaker..... | 87 |
| For W. E. Hauger, temporary speaker..... | 87 |
| For A. A. Taft auditor of Wright county | 87 |
| For H. V. Reed, auditor of Hancock county | 87 |
| For John Christy, Jr., attorney's fees | 87 |
| For F. C. Hartshorn, attorney's fees | 87 |
| For adjutant-general for rent of storage rooms..... | 87 |
| To compensate secretary of state for indexing house and senate journals..... | 87 |
| For house and senate employes for services after adjournment..... | 87 |
| For L. Harbach, for chairs, gavels and tables | 87 |
| For war fund..... | 87 |
| For exhibit of resources of state at Trans-Mississippi Exposition..... | 88 |
| For R. H. Shefflett, witness..... | 94 |
| For S. G. Dunmore, witness..... | 94 |
| For Frank Van Pelt, clerk and stenographer..... | 94 |
| For Ezra Willard, attorney's fees | 94 |
| To further extend use of traveling libraries | 94 |
| To reimburse Bremer county for maintenance of certain persons at Soldiers' Orphans' Home..... | 98 |
| To defray expenses of cataloguing books in state library | 99 |
| APPROPRIATIONS—STATE INSTITUTIONS— | |
| Agricultural College, Ames, carpenter shop..... | 89 |
| Agricultural society, Des Moines, general expenses..... | 93 |
| Benedict Home, Des Moines, support | 85 |
| College for the Blind, Vinton, support fund..... | 48 |
| General expenses..... | 91 |
| Feeble-Minded, Institute for, Glenwood, support fund..... | 47 |
| General expenses..... | 90 |
| Fish commission, Spirit Lake..... | 89 |
| Hospital for insane, Cherokee, to continue work on building..... | 96 |
| Clarinda, general expenses..... | 97 |
| Independence, general expenses..... | 88 |
| Mount Pleasant, general expenses..... | 91 |
| Industrial School, Eldora and Mitchellville, support fund..... | 47 |
| Girls' department, general expenses..... | 95 |
| Boys' department, general expenses..... | 97 |
| Industrial Home for the Blind, Knoxville, general expenses..... | 89 |
| Normal School, Cedar Falls, general expenses..... | 91 |
| Orphans' Home, Davenport, general expenses | 94 |
| Penitentiary, Anamosa, general expenses..... | 95 |
| Fort Madison, general expenses..... | 92 |
| School for the Deaf, Council Bluffs, salaries of officers and teachers..... | 48 |
| To pay indebtedness..... | 90 |
| General expenses..... | 97 |
| Soldiers' Home, Marshalltown, general support..... | 44 |
| Storage building and old peoples' building..... | 93 |
| State University, Iowa City, support of departments and chairs, and in aid of income fund..... | 92 |
| ARIO—TOWN OF—Ordinances legalized..... | 114 |
| ART BUILDING—(See Historical, Memorial and Art Building) | |
| ASSESSMENT—Notice to be given when raised..... | 25 |
| ROLLS—Assessed value not to be entered on..... | 24 |
| Corrections and changes..... | 24 |
| Substituted for assessors' books..... | 25 |
| ASSETS AND SECURITIES—Subject to collateral inheritance tax..... | 27 |
| ASSOCIATIONS— | |
| Relating to life insurance..... | 32 |
| Prior contracts of building and loan..... | 32 |
| AGRICULTURAL—State aid for county or district..... | 31 |
| Appropriation for relief of county or district..... | 80 |
| ATTACHMENT OR EXECUTION—Bond in case of levy of, on mortgaged personal property..... | 57 |

158
INDEX.

| | PAGE. |
|---|-------|
| ATTORNEY, COUNTY—(See County Attorney). | |
| GENERAL— Opinions of law for fish and game warden..... | 28 |
| Appropriation for clerical help..... | 85 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| FEES— Appropriation to pay C. G. Saunders..... | 86 |
| Appropriation for John Christy, Jr., for..... | 87 |
| Appropriation for F. C. Hartshorn, for..... | 87 |
| AUDITOR OF STATE— Interest on warrants..... | 14 |
| To issue warrants to pay county attorney..... | 28 |
| Fees for certified copies of insurance papers..... | 31 |
| certificates for publication..... | 31 |
| Issuance of certificates to beneficiary societies..... | 32 |
| County auditor to receipt to, for school laws..... | 51 |
| to send statement of copies sold..... | 51 |
| To issue warrants for monthly salaries and expenditures of state institutions..... | 73 |
| to pay extra employes of Twenty-seventh General Assembly..... | 79 |
| for relief of certain county and district agricultural societies..... | 80 |
| to pay expenses of inauguration ceremonies..... | 81 |
| for relief of James Dally..... | 84 |
| for payment of claims of Appanoose county..... | 84 |
| to pay state and judicial officers, clerical help..... | 85 |
| Appropriation for clerical help..... | 85 |
| State officers to furnish vouchers of expenditures..... | 86 |
| To issue warrants for Bremer county..... | 98 |
| purchase of new site for historical, memorial and art building..... | 103 |
| removal of old arsenal building..... | 103 |
| Certificates of authority issued by, date extended..... | 104 |
| To issue warrants for undrawn balance due agricultural college..... | 109 |
| to pay extra employes in the capitol..... | 134 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| AUTOMATIC COUPLERS— Corporations granted extension of time..... | 33 |
| exempt from liability and prosecution..... | 33 |
| Pending litigation excepted..... | 33 |
| BADGES— Appropriation to pay R. B. Drysdale for..... | 86 |
| R. N. Bromley for..... | 87 |
| BEARD, MRS. ALICE— Appropriation to compensate..... | 87 |
| BENEDICT HOME— Appropriation for support of..... | 85 |
| BENEFICIARY SOCIETIES— Issuance of state auditor's certificates..... | 32 |
| BIENNIAL ESTIMATES— Board of control to make, of special appropriations..... | 66 |
| REPORT— Board of control to make, to governor and legislature..... | 66 |
| Relating to contents of..... | 70 |
| BIRCHARD, A. T.— Appropriation for, acting commandant of Soldiers' Home..... | 81 |
| BLANKS AND FORMS— For statements and accounts of state institutions..... | 73 |
| BOARD OF CONTROL— | |
| Nomination, term, salary and removal of members..... | 62 |
| Chairman to be one whose term expires first..... | 63 |
| Members to take oath, give bond, and be subject to examination by committee on retrenchment and reform..... | 63 |
| Offices, secretary and supplies..... | 63 |
| Appropriation for salaries and expenditures..... | 64 |
| Traveling expenses, approval of governor..... | 64 |
| Itemized statement of expenditures..... | 64 |
| Official seal..... | 64 |
| Institutions under control..... | 64 |
| To assume full control, when..... | 64 |
| Institution trustees discontinued and powers vested in..... | 64 |
| Powers of governor and executive council vested in..... | 64 |
| Publication of annual statement..... | 65 |
| Investigation of finances and management of institutions..... | 65 |
| Power to examine witnesses..... | 65 |
| Monthly visitation to Hospitals for the Insane..... | 65 |
| Power to appoint a woman..... | 65 |
| Visiting committee of legislature abolished..... | 65 |
| Biennial report to governor and legislature..... | 66 |
| Books and accounts to be kept with each institution..... | 66 |
| Uniform system of records and accounts..... | 66 |
| Biennial estimates of special appropriation..... | 66 |
| Suggestions as to legislation for institutions..... | 66 |
| Plans and specifications for improvements and buildings..... | 66 |
| Limited in expenditures to amount of appropriations—penalty..... | 66 |
| Report of wrongs and abuses to governor..... | 67 |

159
INDEX.

| | PAGE. |
|---|-------|
| BOARD OF CONTROL—Continued. | |
| Inspection of state institutions, what to inspect..... | 67 |
| Recommendations as to management and improvements | 67 |
| Quarterly conferences with institution officers..... | 67 |
| Division of state into districts | 67 |
| Record of residence, etc., of each inmate, patient or convict..... | 67 |
| Duties of managing officers | 68 |
| State architect and skilled assistants | 68 |
| Institution officers, terms, removal, qualifications..... | 68 |
| Power to investigate cases of questionable insanity..... | 68 |
| transfer convicts or inmates | 69 |
| Collection of information as to institutions in other states..... | 69 |
| Bulletins and reports of scientific and clinical work | 69 |
| Power as to insane patients whose residence is unknown | 69 |
| Questionable commitment or detention..... | 69 |
| Protection against fire | 69 |
| Official bonds | 69 |
| Inventory of stock and supplies..... | 70 |
| Gifts and gratuities, penalties | 70 |
| Contents of biennial report—daily record | 70 |
| Political influence or contribution prohibited..... | 70 |
| Appointment of guards, assistants and employes at institutions..... | 70 |
| Salaries of institution officers and employes | 71 |
| Institution treasurers discontinued..... | 71 |
| Moneys remitted to state treasurer..... | 71 |
| Triplicate estimates of expenditures..... | 71 |
| Purchase of supplies..... | 71 |
| Monthly statement of purchases and expenditures..... | 72 |
| Institution pay-roll..... | 72 |
| Triplicate abstracts prepared by secretary..... | 72 |
| Duties of treasurer of state..... | 73 |
| Institution contingent fund..... | 73 |
| Blanks and forms for institutions..... | 73 |
| Duties of certain institution officers..... | 73 |
| Rules for execution of powers vested in..... | 74 |
| Contracts for staples and other supplies..... | 74 |
| Rules for purchasing supplies..... | 74 |
| Contracts for buildings, improvements..... | 74 |
| Labor of inmates utilized..... | 74 |
| Cherokee commission abolished..... | 75 |
| Educational institutions | 75 |
| Investigation of management..... | 75 |
| Architect to make estimates of cost, etc..... | 76 |
| Repeal of acts in conflict with this act | 76 |
| BOARD OF EDUCATIONAL EXAMINERS (See Educational Examiners). | |
| HEALTH —Duties as regards manufacture and sale of impure oils..... | 34 |
| Office supplies and furniture | 42 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| MEDICAL EXAMINERS —(See Medical Examiners.) | |
| REGENTS —Power to purchase books for library..... | 45 |
| Money drawn by written order of..... | 92 |
| SUPERVISORS —Contracts with respective counties, prohibited | 18 |
| Remission of taxes to peddlers in certain cases..... | 25 |
| Petitions to abolish or dispose of property of county high school..... | 49 |
| To carry out propositions legally submitted and adopted..... | 49 |
| Of Appanoose county, acts legalized..... | 127 |
| TRUSTEES - | |
| AGRICULTURAL COLLEGE —Money drawn on certificate..... | 89 |
| Power to purchase adjoining land..... | 108 |
| Requisitions for undrawn balances | 109 |
| Of state institutions discontinued..... | 64 |
| HOSPITALS FOR INSANE —To fix monthly sum for board and care of patients, Mt. Pleasant | 31 |
| Money drawn on order of..... | 91 |
| INDUSTRIAL SCHOOL —Money drawn on order of..... | 95 |
| LIBRARY —To direct expenditures of appropriation..... | 99 |
| ORPHANS' HOME —Money drawn on order of | 94 |
| SCHOOL FOR THE DEAF —Money drawn on order of..... | 90 |
| SOLDIERS' HOME —To pay A. T. Birchard, acting commandant..... | 81 |
| SOLDIERS' ORPHANS' HOME —Approval of application for admission..... | 46 |

160
INDEX.

| | PAGE |
|---|--------|
| BONDS—Redemption of county..... | 19 |
| Contractors', to repair streets..... | 21, 22 |
| Appellant in case of appraisalment of property subject to inheritance tax..... | 27 |
| Of school corporations to pay judgment or indebtedness..... | 54 |
| Place of bringing action on, of executors..... | 55 |
| In case of levy of attachment on mortgaged personal property..... | 57 |
| Members of board of control to give..... | 63 |
| Officers of board of control and institution officers to give official..... | 69 |
| BONDURANT—TOWN OF—Incorporation, election, and ordinances legalized..... | 124 |
| BOOKS, ASSESSORS'—Assessment rolls substituted for..... | 24 |
| BOOKS AND ACCOUNTS—Board of control to keep, with state institutions..... | 66 |
| BOUNDARY LINES—Of school corporations changed by school districts..... | 51 |
| BRIDGE TAX, SPECIAL—Voting of a, in cities under special charter..... | 24 |
| BROMLEY, R. N.—Appropriation to compensate, for badges..... | 87 |
| BUILDING AND LOAN ASSOCIATIONS—Prior contracts legalized..... | 32 |
| BULLETINS AND REPORTS—Of scientific and clinical work performed at state institutions..... | 69 |
| CANDY—Manufacture and sale of adulterated, penalty..... | 60 |
| CAPITAL STOCK—Increase of, of corporations for pecuniary profit..... | 29-30 |
| CEDAR RAPIDS—CITY OF—Ordinances and resolutions legalized..... | 125 |
| CERTIFICATES—State auditor's, to beneficiary societies..... | 32 |
| Of inspection of nursery stock shipped into state..... | 36 |
| Cancellation of pharmacists'..... | 37 |
| Medical examiners to grant, to practice osteopathy..... | 43 |
| Revocation of, to practice osteopathy..... | 43 |
| County superintendent required to possess a two years'..... | 50 |
| Examinations for teachers'..... | 50 |
| OF AUTHORITY—Date extended to March 1, 1898..... | 104 |
| CHAPLAIN OF HOUSE AND SENATE—Appropriation for compensation of..... | 87 |
| CHRISTY, JR., JOHN—Appropriation for attorney's fees..... | 87 |
| CITIES—Payment of existing indebtedness for water works..... | 21 |
| Indebtedness heretofore incurred..... | 21 |
| Appointment of water works trustees..... | 21 |
| Contractor's bond to repair streets..... | 21 |
| Election of park commissioners..... | 22 |
| Term of park commissioners extended..... | 22 |
| AND TOWNS—Destruction of weeds on parkings..... | 20 |
| Number of police matrons decreased..... | 19 |
| Power to license and examine engineers..... | 20 |
| Power to license house movers..... | 21 |
| Power to regulate plumbing..... | 21 |
| Labor on highways, when performed..... | 23 |
| SECOND CLASS—Levy of tax for fire fund..... | 20 |
| SPECIAL CHARTER—(See <i>Special Charter Cities</i>)..... | |
| CITY OFFICERS—Substituted for county officers..... | 23 |
| CHEROKEE COMMISSION—Discontinued and powers vested in board of control..... | 75 |
| CHALLENGES—Relating to grand jury, panel, how filled..... | 61 |
| CLERICAL HELP—Appropriation for, of state and judicial officers..... | 85 |
| CLERK OF DISTRICT COURT—Compensation of clerical help..... | 18 |
| Executor or guardian to furnish list of heirs to..... | 28 |
| To send copy of list of heirs to state treasurer..... | 28 |
| To file certified transcript of decrees of partitions with county recorder..... | 57 |
| COBURN, MARY B. AND CHARLES E.—Appropriation to reimburse Bremer county for maintenance of, at Soldiers' Orphans' Home..... | 98 |
| CODE—Relating to publication of parts of..... | 13 |
| Joint resolution, supplying missing, to members..... | 137 |
| AMENDMENTS OF, OR ADDITIONS TO— | |
| Title ii, chapter 4, section 104, relating to interest on state warrants..... | 14 |
| 5, section 126, relating to distribution public documents..... | 14 |
| 6, assignment of rooms at state house..... | 15 |
| 7, relating to powers of executive council..... | 16 |
| Title iii, relating to use of reporter's notes as evidence..... | 16 |
| Chapter 5, section 227, relating to district judges..... | 17 |
| 8, section 298, compensation of clerical help of county clerks..... | 18 |
| Title iv, relating to supervisors and township trustees..... | 18 |
| Chapter 1, jurisdiction of courts in counties on Missouri river..... | 18 |
| section 407, relating to redemption of county bonds..... | 19 |
| 4, section 490, compensation of county treasurers..... | 19 |
| 8, section 511 compensation of sheriffs for boarding prisoners..... | 19 |
| Title v, chapter 2, section 654, number of police matrons in cities and towns..... | 20 |
| 3, section 683, money in towns, how appropriated..... | 20 |
| 4, section 700, power of cities to license engineers..... | 20 |
| sections 698, 700, 737, general powers of cities and towns..... | 20 |

| | PAGE. |
|---|-------|
| CODE—Continued— | |
| Title v, chapter 5, sections 742, 744, 745, 747, purchase and construction of water- | |
| works | 21 |
| 7, section 814, contractor's bond to repair streets..... | 21 |
| 9, section 850, relating to election of park commissioners..... | 22 |
| 859, relating to terms of park commissioners..... | 22 |
| 11, sections 891, 892, labor on highways, when performed..... | 23 |
| 14, sections 952, 953, 958, 971, 979, 1020, relating to cities under | |
| special charters..... | 23 |
| section 1005, levy of special bridge tax by special charter cities..... | 24 |
| Title vii, chapter 1, sections 1305, 1321, 1360, 1361, 1372, relating to assessment of | |
| taxes | 24 |
| section 1346, rate of tax on express companies doubled..... | 25 |
| 1371, duties of township, city and town assessors..... | 25 |
| 2, section 1436, redemption of land from tax sale..... | 26 |
| 3, section 1457, county to receive interest on money deposited in | |
| banks..... | 26 |
| 4, assessment and collection of collateral inheritance tax..... | 27 |
| Title viii, chapter 2, relating to cutting of weeds on public roads | 29 |
| section 1562, relating to destruction of thistles..... | 29 |
| Title ix, chapter 1, section 1610, corporations for pecuniary profit | 29 |
| 4, section 1744, notice and proof of loss under contracts of insur- | |
| ance..... | 31 |
| 4, section 1752, relating to insurance other than life..... | 31 |
| 7, section 1782, relating to life insurance companies and asso- | |
| ciations..... | 32 |
| 9, section 1832, state auditor's certificate issued to beneficiary | |
| societies..... | 32 |
| 13, section 1898, prior contracts of building and loan associations..... | 32 |
| Title x, chapter 5, section 2071, relating to liability for injuries of employes | 33 |
| Use of automatic couplers, extension of time..... | 33 |
| Exempt from prosecution..... | 33 |
| Title xii, manufacture and sale of linseed or flaxseed oils | 34 |
| relating to nursery stock infested with San Jose scale..... | 35 |
| Chapter 2, section 2308, rate of tax levy for county insane fund | 36 |
| 6, section 2336, relating to certificate of registered pharmacist..... | 37 |
| 2392, change of place of conducting pharmacy..... | 37 |
| 2400, revocation of pharmacist's permit..... | 37 |
| 9, section 2488, relating to ventilation of mines..... | 38 |
| relating to use of oil in coal mines..... | 38 |
| 11, section 2503, inspection of petroleum products; appointment of | |
| deputies..... | 39 |
| 2508, inspection of petroleum products; fines..... | 39 |
| 14, section 2536, appropriation for state veterinary surgeon..... | 40 |
| 15, sections 2539, 2540, 2559, relating to protection of fish and game..... | 40 |
| deer, elk and goats..... | 41 |
| 2551, relating to protection of game..... | 41 |
| 16, section 2564, relating to state board of health..... | 42 |
| 17, section 2583, relating to office expenses of board of medical exam- | |
| iners..... | 42 |
| relating to practice of osteopathy..... | 42 |
| 18, section 2589, examinations for registered pharmacists..... | 43 |
| 19, section 2597, relating to practice of dentistry..... | 43 |
| 20, section 2608, appropriation for general support of Soldiers' Home..... | 44 |
| Title xiii, salaries of chief executive officers of certain institutions | 44 |
| Chapter 3, section 2644, building tax for State university | 45 |
| 4, sections 2646, 2650, relating to board of trustees of Agricultural | |
| College..... | 45 |
| 5, section 2682, annual appropriation for Normal School..... | 46 |
| 6, title of, changed..... | 46 |
| sections 2683, 2685, 2688, 2692, relating to Soldiers' Orphans' Home..... | 46 |
| 8, section 2700, relating to support of Feeble-Minded Institution..... | 47 |
| sections 2708, 2709, 2711, relating to discharge of inmates from | |
| industrial schools..... | 47 |
| section 2713, relating to support of Industrial School..... | 47 |
| 9, section 2718, relating to support of College for the Blind..... | 48 |
| 11, section 2727, relating to support of School for the Deaf..... | 48 |
| 12, sections 2728, 2730, 2731, 2732, relating to county high school..... | 48 |
| 13, section 2734, relating to qualifications of county superintendents..... | 50 |
| sections 2736, 2737, examination of applicants for teachers' certifi- | |
| cates..... | 50 |
| section 2738, relating to disbursement of institute fund..... | 50 |

162
INDEX.

| | PAGE |
|--|------|
| Chapter 14, school directors to fence schoolhouse sites..... | 51 |
| power of school directors to change boundaries between corpora- tions..... | 51 |
| sale and distribution of school laws..... | 51 |
| sections 2744, 2764, names of school corporations and election of directors..... | 52 |
| section 2752, boards of directors of school townships..... | 53 |
| 2754, term of office of school treasurers..... | 53 |
| 2808, distribution of school funds in hands of county treas- urer..... | 53 |
| sections 2812, 2813, issuance of bonds by school corporations and levy of taxes for payment thereof..... | 54 |
| Title xiv, chapter 6, section 2942, conveyance of real estate, acknowledgments of deeds..... | 54 |
| 2943, taking and certifying of acknowledgments by notaries public..... | 54 |
| 8, section 2979, relating to platting and recording homesteads.. | 55 |
| 4, section 3494, relating to place of bringing action..... | 55 |
| 15, sections 3847, 3849, relating to security for costs..... | 55 |
| 3947, notice to defendant in case of garnishment... | 56 |
| 3948, relating to garnishment..... | 56 |
| 3988, levy of attachment or execution on mortgaged personal property..... | 57 |
| 4142, costs of translating shorthand notes in appeal to supreme court..... | 57 |
| 4259, 2930, partition of real estate and transfers a matter of record..... | 57 |
| Title xxii, chapter 1, section 4538, relating to filing of transcripts..... | 58 |
| xxiii, chapter 1, section 4606, relating to husband and wife as witnesses.... | 58 |
| xxiv, crimes and punishment, three or more convictions..... | 58 |
| chapter 5, section 4850, taking goods from custody of officer..... | 59 |
| 8, illegal voting at primaries, penalties..... | 59 |
| 10, adulteration of candy, penalties..... | 60 |
| sections 5240, 5246, drawing and empaneling jury, challenges to the panel..... | 61 |
| Title xxvi, chapter 2, house, heat and light for deputy warden at Anamosa..... | 62 |
| section 5663, relating to assignment of duties to guards..... | 62 |
| Titles xiii, xiv and xxvi, board of control for public institutions..... | 62 |
| CODE REPEALED—Title ii, chapter 5, section 144, compensation of printer, and binder..... | 13 |
| Title iii, chapter 3, section 340, relating to drawing of grand jurors..... | 59 |
| Title vii, chapter 1, section 1380, relating to state levy..... | 26 |
| SUBSTITUTIONS— | |
| Title i, chapter 3, section 41, relating to amendment and repeal of act of general assembly..... | 13 |
| Title vii, chapter 1, section 1347, relating to taxation of peddlers..... | 25 |
| Title ix, chapter 3, section 1654, relating to officers of agricultural society..... | 30 |
| section 1661, state aid to district or county societies..... | 30 |
| Title xii, chapter 2, section 2291, compensation for keeping insane patients..... | 36 |
| Title xiii, chapter 2, section 2634, relating to state board of educational examiners chapter 12, section 2733, relating to admission to county high schools... | 44 |
| Title xix, chapter 1, section 3912, sale of perishable property seized under writ of attachment..... | 56 |
| Title xxv, chapter 4, section 5016, relating to dead swine..... | 60 |
| chapter 15, section 5274, relating to indictments..... | 61 |
| COLLATERAL INHERITANCE TAX—Appraisalment of property subject to..... | 27 |
| Enforcement of, on real estate..... | 27 |
| Enforcement of, on corporate stock..... | 27 |
| Enforcement of, on securities and assets..... | 27 |
| Duty of executor to furnish list of heirs..... | 28 |
| Rules and regulations for assessment and collection..... | 28 |
| County attorney, duty and compensation..... | 28 |
| COLLEGE FOR THE BLIND—Appropriation for general expenses..... | 91 |
| COMMISSIONERS—Of deeds, list of for Iowa in other states..... | 9 |
| PARK, election of..... | 22 |
| number of..... | 22 |
| term of office extended..... | 22 |
| Of state institutions discontinued..... | 64 |
| COMPENSATION—Clerical help of clerk of district court..... | 18 |
| County treasurer's in large counties..... | 19 |
| County attorney for reporting estates to state treasurer..... | 23 |
| Printer and binder..... | 15 |
| And fees, of sheriff for boarding and lodging prisoners..... | 19 |

163
INDEX.

| | PAGE. |
|--|---------------|
| COMPENSATION—Continued— | |
| State entomologist..... | 36 |
| Amount for keeping insane patients..... | 36 |
| Members board of educational examiners..... | 44 |
| Members board of control..... | 63 |
| State architect..... | 68 |
| Of institution officers fixed by board of control..... | 71 |
| Joint resolution fixing, of state employes..... | 135 |
| CONSTITUTION—Joint resolution for amendment, as regards number of senators | 74 |
| and representatives..... | 133 |
| Joint resolution for amendment as regards elections..... | 133 |
| CONTRACTOR'S BOND—Relating to repairing streets..... | 21, 22 |
| CONTRACTS—By supervisors and trustees with respective townships and counties | |
| prohibited..... | 18 |
| Purchase or construction of materials..... | 21 |
| Proofs of loss under, of insurance..... | 31 |
| Prior, of building and loan associations legalized..... | 32 |
| Prior, of insurance not a bar to cause of action..... | 33 |
| For staples and supplies for state institutions..... | 74 |
| Letting of, by chief executive officer of state institutions..... | 74 |
| For repairs and buildings, awarded to lowest bidder..... | 74 |
| Investigation of, let by officers of educational institutions..... | 76 |
| Supplies under, appropriation for..... | 79 |
| CONVICTIONS—Penalty for third, of felony..... | 58 |
| Penalty for fourth, of petty larceny..... | 59 |
| CORPORATE STOCK—Enforcement of collateral inheritance tax..... | 27 |
| CORPORATIONS—Increase of capital stock..... | 27 |
| Maximum incorporation fee..... | 30 |
| For manufacture of sugar, exempt from payment of fee..... | 30 |
| Extension of time granted in which to use automatic couplers..... | 33 |
| Exemption from prosecution as regards use of automatic couplers..... | 33 |
| SCHOOL (See <i>School Corporations</i>). | |
| COSTS—Of destruction of thistles assessed to property..... | 21 |
| Of analysis of impure oils taxed as costs..... | 35 |
| COUNTY—APPANOOSE—(See <i>Appanoose County</i>). | |
| ATTORNEY—Duty and compensation in relation to collateral inheritance tax..... | 28 |
| Duty as regards sale of impure oils..... | 35 |
| AUDITOR—To issue license to peddlers..... | 25 |
| Executive council to certify rate of state levy to..... | 26 |
| Disbursement of institute fund..... | 50 |
| Sale and distribution of school laws..... | 51 |
| Statement of copies sold..... | 52 |
| Unsold copies delivered to successor..... | 52 |
| To notify county treasurer of apportionment of school tax..... | 53 |
| Transfers by partition a matter of record in office of..... | 57 |
| BONDS—Relating to redemption of..... | 19 |
| CLERK (See <i>Clerk of District Court</i>). | |
| HIGH SCHOOL—Relating to establishment..... | 48 |
| Plans and specifications for buildings..... | 48 |
| Tax levy for running expenses..... | 48 |
| Management..... | 49 |
| Apportionment and tuition..... | 49 |
| Petitions to abolish, elections..... | 49 |
| INSANE FUND—Increase of tax levy for..... | 36 |
| OR DISTRICT SOCIETIES—Relating to state aid for..... | 30 |
| RECORDER—Transcript of decrees of partitions to be recorded..... | 57 |
| TREASURER—Compensation in large counties..... | 19 |
| Distribution of funds common to all schools in county..... | 53 |
| COUPLERS, AUTOMATIC—(See <i>Automatic Couplers</i>). | |
| COURT—Jurisdiction of, in counties bordering on Missouri river..... | 18 |
| Approval of appraisement of property..... | 27 |
| Power to appoint new appraisers..... | 27 |
| Duty to enforce tax on real estate..... | 27 |
| SUPREME—(See <i>Supreme Court</i>). | |
| CRIMES AND PUNISHMENT—Penalty for third conviction of felony..... | 58 |
| Penalty for fourth conviction of petty larceny..... | 59 |
| CUSTODIAN OF CAPITOL BUILDINGS—Appropriation for employes..... | 86 |
| Joint resolution fixing salary of employes..... | 135 |
| DAIRY COMMISSIONER—Appropriation for clerical help..... | 85 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| DALLY, JAMES—Appropriation for relief of..... | 84 |
| DANBURY, TOWN OF—Incorporations and proceedings legalized..... | 120 |

| | PAGE. |
|---|-------|
| DEEDS—Acknowledgments of, who can certify | 51 |
| DEEP RIVER, SCHOOL DISTRICT OF—Transfer of funds legalized | 122 |
| DEFENDANT—Notice in case of hearing on perishable property seized by sheriff | 56 |
| Notice in case of garnishment | 56 |
| Pleading by, in case of garnishment | 56 |
| DENTISTRY—Relating to the practice of | 43 |
| DES MOINES, CITY OF—Resolution approving contract for electric light plant legalized | 123 |
| DESMOND, WILLIAM M.—Appropriation for relief of, sheriff of Clinton county | 82 |
| DIRECTORS—(See <i>School Directors</i>). | |
| DISTRIBUTION—Relating to sale and, of school laws | 51 |
| DISTRICT COURT—Compensation of clerical help of clerk of | 18 |
| To authorize changes in location of pharmacies | 37 |
| DISTRICTS—Division of state by board of control into | 67 |
| REPRESENTATIVE—Apportionment of state into | 104 |
| DRYSDALE, R. B.—Appropriation to pay, for badges | 86 |
| DUMONT—TOWN OF—Incorporation, election, acts, ordinances legalized | 125 |
| DUNTON, L. B.—Official acts of notary public legalized | 119 |
| EDUCATIONAL EXAMINERS, BOARD OF—Compensation of members | 44 |
| Power to employ secretary | 44 |
| INSTITUTIONS—Board of control to have supervisory power over | 75 |
| Investigation of management | 76 |
| EIGHTEENTH JUDICIAL DISTRICT—One additional judge | 17 |
| ELECTIONS—Additional judge in twelfth district | 17 |
| Additional judge in eighteenth district | 17 |
| Park commissioners provided for by ordinance | 22 |
| Abolishment or disposal of property of county high school | 49 |
| BIENNIAL—Joint resolution for amendment of constitution | 133 |
| CONTEST—Appropriation for A. A. Taft, auditor of Wright county | 87 |
| R. V. Reed, auditor of Hancock county | 87 |
| John Christy, Jr., for attorney's fees | 87 |
| F. C. Hartshorn, for attorney's fees | 87 |
| R. H. Sheffield, witness | 94 |
| S. G. Dunmore, witness | 94 |
| Frank Van Pelt, clerk | 94 |
| Ezra Willard, attorney | 94 |
| PRIMARY—Illegal voting and penalty | 59 |
| Prima facie evidence | 60 |
| Power of judges to administer oaths | 60 |
| Conventions under caucus system excepted | 60 |
| ELMA—SCHOOL DISTRICT OF—Levy of taxes legalized | 129 |
| ENGINEERS—Power of cities to regulate and license | 20 |
| EUREKA—SCHOOL DISTRICT OF—Organization legalized | 124 |
| EVERLY—SCHOOL DISTRICT OF—Organization and acts legalized | 128 |
| EVIDENCE—What admitted in cases of third or fourth convictions | 58 |
| Relating to illegal voting at primary elections | 59 |
| EXAMINATIONS—For registration as pharmacists, when not required | 43 |
| Board of control subject to, by committee on retrenchment and reform | 64 |
| EXECUTIVE COUNCIL—To authorize publication of parts of code | 13 |
| To assign rooms for use of board of control | 15 |
| To issue and negotiate warrants | 16 |
| To fix rate of state levy | 26 |
| To certify rate of state levy to county auditors | 26 |
| Powers as to state institutions vested in board of control | 65 |
| Appropriation for supplies under contract | 79 |
| salaries of clerks and assistants | 79 |
| sundries and contingent expenses | 79 |
| Benedict home, expended under direction of | 85 |
| clerical help | 86 |
| providential contingencies under control of | 86 |
| To pass upon and pay claims of individuals and counties for making an exhibit at New Orleans exposition | 96 |
| Power to purchase a new site for historical, memorial and art building | 103 |
| Expenses for removal of old arsenal building paid on recommendation of | 103 |
| Joint resolution fixing compensation of clerical help | 135 |
| To dispose of funds received from sale of arsenal building | 137 |
| EXECUTOR—To furnish list of heirs to clerk of district court | 28 |
| Place of bringing action on bond of | 55 |
| OR TRUSTEES—Conveyances of real property by, under foreign wills, legalized | 122 |
| EXPENDITURES—Board of control to furnish itemized account to general assembly | 64 |
| Appropriation for salaries and of, board of control | 64 |
| For buildings or repairs of institutions not to exceed appropriation | 66 |
| Triplicate estimates of monthly | 71 |

165
INDEX.

| | PAGE. |
|---|-------|
| EXPRESSAGE, FREIGHT AND DRAYAGE—Appropriation to pay..... | 86 |
| EXPRESS COMPANIES—Rate of taxation increased..... | 25 |
| EXTRA EMPLOYEES IN THE CAPITOL—Joint resolution for payment of..... | 134 |
| FAIRBANKS—TOWN OF—Acts and ordinances legalized..... | 129 |
| FEEBLE-MINDED INSTITUTION—Support fund increased..... | 47 |
| Appropriation for general expenses..... | 90 |
| FEEES—And compensation of sheriffs for boarding prisoners..... | 19 |
| Maximum for filing articles of incorporation..... | 30 |
| Certified copies of insurance papers..... | 31 |
| Certificate for publication of foreign insurance companies..... | 31 |
| And compensation of state entomologist..... | 36 |
| Witnesses appearing before board of control..... | 65 |
| FELONY—Penalty for third conviction..... | 50 |
| FISH AND GAME—Seizure without warrant..... | 40 |
| Sold for purposes of paying costs..... | 40 |
| Information filed in county where seized..... | 40 |
| Fishing, what permitted..... | 40 |
| Fishing, when permitted..... | 41 |
| Opinions of attorney-general..... | 41 |
| When lawful to trap or shoot pheasant or quail..... | 41 |
| Penalty for killing or injuring deer, elk or goats..... | 41 |
| COMMISSION—Appropriation for general purposes, how drawn..... | 89 |
| FOREIGN WILLS—Conveyances by executors or trustees under, legalized..... | 122 |
| FREIGHT, EXPRESSAGE AND DRAYAGE—Appropriation for..... | 86 |
| FUNDS—Fire—Levy of taxes for in cities and towns..... | 20 |
| LIBRARY—Relating to creation and disposal of..... | 23 |
| COUNTY INSANE—Increase of tax levy for..... | 36 |
| TEACHERS' and contingent, of State Normal school..... | 46 |
| INSTITUTE—Disbursement by county superintendent..... | 50 |
| DISTRIBUTION of, common to all schools in county..... | 53 |
| CONTINGENT—Creation of, for state institutions..... | 73 |
| WAR—Appropriation for the creation of a..... | 87 |
| FUNK, J. H.—Appropriation for speaker of the House..... | 86 |
| GARNISHMENT—Notice to defendant..... | 56 |
| Pleading of defendant..... | 56 |
| GENERAL ASSEMBLY—List of members of House and Senate..... | 6-8 |
| Amendment and repeal of acts..... | 13-14 |
| Appropriation for extra employes..... | 79 |
| GEOLOGICAL SURVEY—DEPARTMENT OF—Joint resolution fixing compensation of clerical help..... | 135 |
| GIBSON, DR. J. I.—Appropriation for veterinary surgeon..... | 87 |
| GIFTS AND GRATUITIES—Acceptance by members or officers of board of control or officers or employes of institutions prohibited..... | 70 |
| GOVERNOR—Approval of appointment of deputy oil inspectors..... | 39 |
| Ex-officio member board of trustees of Agricultural college..... | 45 |
| Nomination of members of board of control..... | 62 |
| Removal of members of board of control..... | 63 |
| Power to fill vacancies on board of control..... | 63 |
| Approval of traveling expenses of officers or members of board of control..... | 64 |
| Powers of, as to state institutions, vested in board..... | 65 |
| Board of control to make biennial report to..... | 66 |
| report abuses and wrongs to..... | 67 |
| Appropriation for clerical help..... | 86 |
| Disposal of war fund..... | 87 |
| AND SECRETARY OF STATE—Authorized to convey certain property belonging to state..... | 108 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| LIEUTENANT—(See <i>Lieutenant-Governor</i>). | |
| GRAND JURY—How drawn..... | 59 |
| Challenges—panel, how filled..... | 59 |
| GRAFTON—TOWN OF—Incorporation, acts and ordinances legalized..... | 116 |
| GRUNDY COUNTY AGRICULTURAL SOCIETY—Organization legalized..... | 121 |
| HAGUEWOOD, LINNIE—Appropriation to provide a special teacher for..... | 83 |
| HARBACH, L.—Appropriation to pay, for chairs, goods and tables..... | 87 |
| HARTSHORN, F. C.—Appropriation for attorney's fees..... | 87 |
| HAUGER, W. E.—Appropriation for temporary speaker..... | 87 |
| HAVELOCK, TOWN OF—Incorporation, election, acts, ordinances legalized..... | 126 |
| HEIRS, LIST OF—Executor to furnish clerk of district court..... | 28 |
| HIGH SCHOOL—(See <i>County High School</i>). | |
| TRUSTEES—Management of county high schools..... | 49 |
| Rules as to age and attainments of pupils..... | 49 |
| Apportionment among school corporations..... | 49 |

| | PAGE |
|--|--------|
| HIGH SCHOOL—CONTINUED— | |
| Tuition, how arranged and by whom paid..... | 49 |
| Report of principal..... | 49 |
| Treasurer to have charge of tuition money..... | 49 |
| HIGHWAYS— Relating to time of performing labor on..... | 23 |
| HISTORICAL DEPARTMENT— Joint resolution fixing compensation of clerical help..... | 135 |
| HISTORICAL, MEMORIAL AND ART BUILDING— Appropriation for erection of, when drawn..... | 83 |
| Preference given Iowa materials..... | 83 |
| Purchase of new site..... | 103 |
| HOME FOR THE BLIND, KNOXVILLE— Appropriation for general expenses..... | 90 |
| HOMESTEADS— Notice to plat and record..... | 55 |
| HOSPITALS FOR THE INSANE— (See <i>Insane Hospitals</i>). | |
| HOUSE AND SENATE EMPLOYEES— Appropriation for services after adjournment..... | 87 |
| HOUSE MOVERS— Power of cities to license..... | 21 |
| HUBBARD, R. C.— Appropriation for temporary mail carrier..... | 87 |
| HUNTER, W. A.— Term of office of warden, Anamosa penitentiary..... | 68 |
| HUSBAND AND WIFE— Witnesses in case of fraudulent transfer of property..... | 58 |
| INAGURATION CEREMONIES— Appropriations for expenses of..... | 81 |
| INCORPORATION FEE— Maximum limit for corporations for pecuniary profit..... | 30 |
| INDEBTEDNESS— Payment of, incurred by cities for waterworks..... | 21 |
| INDEXING JOURNALS— Appropriation to compensate secretary of state for..... | 87 |
| INDICTMENTS— How found, indorsement..... | 61 |
| INDUSTRIAL SCHOOL— Age at which inmates are discharged..... | 47 |
| Support fund increased..... | 47 |
| GIRLS' DEPARTMENT— | |
| Appropriation for general expenses, how drawn..... | 95 |
| BOYS' DEPARTMENT— | |
| Appropriation for general expenses..... | 97 |
| Reappropriation of unexpended appropriation for cottage..... | 98 |
| INHERITANCE TAX— (See <i>Collateral Inheritance Tax</i>). | |
| INSANE FUND, COUNTY— Increase of tax levy for..... | 38 |
| HOSPITALS— Monthly visitation by board of control..... | 65 |
| Appointment of a woman to visit..... | 65 |
| Visiting committee abolished..... | 65 |
| Cherokee—Appropriation to continue building, how drawn..... | 85 |
| Clarinda—Appropriation for general expenses, when available..... | 97 |
| Independence—Appropriation for general expenses..... | 88 |
| Mt. Pleasant—Appropriation for general expenses, how drawn..... | 91 |
| INSANITY, QUESTIONABLE— (See <i>Questionable Insanity</i>). | |
| INSPECTION— Cost of, of plumbing assessed to property..... | 21 |
| Nursery stock, local and when shipped from another state..... | 35, 36 |
| INSPECTOR OF OILS— (See <i>Oil Inspector</i>). | |
| INSTITUTE FUND— Disbursement of by county superintendent..... | 50 |
| INSURANCE— Fees for certified copies of papers..... | 31 |
| Notice and proof of loss under contract..... | 31 |
| Relating to life, companies and associations..... | 32 |
| Prior contracts not a bar to cause of action for injuries..... | 32 |
| FOREIGN COMPANIES— Annual statement and renewal fee..... | 31 |
| Fees for certificates for publication..... | 31 |
| INTEREST— Rate per annum on state warrants..... | 14 |
| On funds deposited in banks by county treasurer..... | 12 |
| Appropriation for, due permanent school fund..... | 86 |
| INTERVENER, NONRESIDENT— (See <i>Nonresident Intervener</i>). | |
| IOWA SOLDIERS' ORPHANS' HOME— Change of name of institution..... | 46 |
| Applications for admission to be approved by trustees..... | 46 |
| Age at which inmates are discharged..... | 46 |
| Counties not to pay for support of soldiers' children..... | 46 |
| Appropriation to reimburse Bremer county for maintenance of certain parties at..... | 98 |
| ITEMIZED STATEMENT— Expenditures of members and officers of board of control..... | 64 |
| JOINT RESOLUTIONS— For the amendment of constitution as regards number of senators and representatives..... | 133 |
| For the amendment of constitution as regards elections..... | 133 |
| For the payment of extra employes in the capitol..... | 134 |
| Fixing number and compensation of state employes..... | 135 |
| Granting pardon to James Johnson..... | 137 |
| Supplying missing codes to members of general assembly..... | 137 |
| Sale of arsenal building and disposition of funds..... | 137 |
| Granting pardon to Bernard Kennedy..... | 138 |
| JOHNSON, JAMES— Joint resolution granting pardon..... | 137 |

167
INDEX.

| | PAGE. |
|--|-------|
| JUDICIAL DEPARTMENT—Judges and officers of supreme court..... | 4 |
| of district court..... | 4 |
| of superior court..... | 4 |
| DISTRICTS—Additional judges for twelfth..... | 17 |
| eighteenth..... | 17 |
| JURISDICTION—Of courts in counties bordering on Missouri river..... | 18 |
| JURY—Duties of judge and, in cases of third or fourth convictions..... | 59 |
| GRAND—(See <i>Grand Jury</i> .) | |
| KENNEDY, DR. J. F.—Appropriation for compensation of..... | 87 |
| BERNARD—Joint resolution granting pardon..... | 138 |
| LABOR—ON HIGHWAYS—When to be performed..... | 23 |
| OF INMATES—At state institutions, to be utilized when practicable..... | 75 |
| LAND OWNERS—Duty to cut weeds on public roads..... | 29 |
| Notice to destroy thistles..... | 29 |
| Right to connect fence with that around schoolhouse sites..... | 51 |
| LEGISLATION—Suggestions for, incorporated in biennial report of board of control..... | 66 |
| LEGALIZED—Acknowledgments under provisions of code of 1873..... | 113 |
| Acknowledgments of deeds and conveyances by interested stockholders..... | 113 |
| Levy and collection of schoolhouse tax in Scott township, Floyd county..... | 114 |
| Official acts of L. B. Dunton, notary public..... | 119 |
| Organization of Grundy County Agricultural Society..... | 121 |
| Conveyance of real property by executors under foreign wills..... | 122 |
| Acts of board of supervisors of Appanoose county..... | 127 |
| Levy of taxes for road purposes in Morning Sun township, Louisa county..... | 128 |
| City of Waterloo, acts..... | 117 |
| Des Moines, resolution..... | 128 |
| Cedar Rapids, ordinances and resolutions..... | 125 |
| ACTS INDEPENDENT SCHOOL DISTRICTS— | |
| Stuart, Guthrie county..... | 115 |
| Ottumwa, Wapello county..... | 115 |
| Lincoln, Marion county..... | 117 |
| Tracy, Marion county..... | 117 |
| Akron, Plymouth county..... | 118 |
| Portland Plymouth county..... | 118 |
| Deep River..... | 122 |
| Lincoln Center No. 5, Pottawattamie county..... | 123 |
| Eureka, Woodbury county..... | 124 |
| Everly, Clay county..... | 128 |
| Elma, Howard county..... | 129 |
| Town of | |
| Arion, ordinances..... | 114 |
| Grafton, incorporation and ordinances..... | 116 |
| Danbury, ordinances..... | 120 |
| Patterson, election and acts..... | 120 |
| Lenox, acts and ordinances..... | 121 |
| Lehigh, ordinances..... | 122 |
| Bondurant, incorporation..... | 124 |
| Dumont, incorporation, election, etc..... | 125 |
| Havelock, incorporation, election, etc..... | 126 |
| Matlock, election..... | 126 |
| Winthrop, acts and ordinances..... | 127 |
| Fairbanks, acts and ordinances..... | 129 |
| LEHIGH, TOWN OF—Ordinances legalized..... | 122 |
| LENOX, TOWN OF—Acts, proceedings and ordinances legalized..... | 121 |
| LEVY—For fire fund in second class cities..... | 20 |
| Notice and, of special assessments for street improvements..... | 23 |
| Increase of, for county insane fund..... | 36 |
| Of taxes for establishment of county high school..... | 48 |
| Of attachment or execution on mortgaged personal property..... | 57 |
| STATE—Executive council to fix rate of..... | 26 |
| LIBRARY FUND—Creation and disposal of..... | 23 |
| TAX—Relating to levy of..... | 23 |
| TRAVELING—Appropriation to extend use of..... | 94 |
| LICENSE—Power of cities to, engineers..... | 20 |
| House movers..... | 21 |
| Relating to practice of dentistry..... | 43 |
| LINCOLN, SCHOOL DISTRICT OF—Acts legalized..... | 117 |
| CENTER, No. 5, SCHOOL DISTRICT—Levy and collection and diversion of taxes legalized..... | 123 |
| LIEUTENANT-GOVERNOR—Appropriation for J. C. Millman..... | 86 |
| Matt Parrott..... | 86 |
| LIST OF HEIRS—Executor to furnish to clerk of court..... | 28 |
| MAIL CARRIER—Appropriation for, of capitol..... | 86 |
| Appropriation for R. C. Hullard, temporary..... | 87 |

| | PAGE. |
|--|-------|
| MANUFACTURE AND SALE—Impure linseed or flaxseed oils, penalty | 34 |
| Adulterated candy, penalty | 60 |
| MAPS—RAILROAD COMMISSIONERS'—Number ordered, distribution | 82 |
| Appropriation for the purchase of | 83 |
| MATLOCK—TOWN OF—Election of officers legalized | 128 |
| MATRONS, POLICE—(See <i>Police Matrons</i>). | |
| MCCASKEY & HOLCOMB COMPANY—Approval of contract for electric light plant legalized | 123 |
| McGORRISK, J. B.—Contract for paving streets of Waterloo legalized | 117 |
| MEARS, ADA M.—Appropriation to reimburse Bremer county for maintenance of, at Soldiers' Orphans' Home | 98 |
| MEDICAL EXAMINERS—Office expenses, how paid | 42 |
| Certificates for the practice of osteopathy | 43 |
| MILLIMAN, J. C.—Appropriation for lieutenant-governor | 86 |
| MINE INSPECTOR—Extension of limits of air currents | 38 |
| Appropriation for clerical help | 85 |
| Joint resolution fixing compensation of clerical help | 135 |
| MONTHLY STATEMENT—Of purchases and expenditures prepared by institution officers | 72 |
| MORNING SUN TOWNSHIP, LOUISA COUNTY—Levy of taxes for road pur- poses, legalized | 128 |
| NEW ORLEANS EXPOSITION—Duty of executive council to pass upon and pay claims of individuals and counties for making an exhibit at | 96 |
| NOMINATION—Members of board of control | 62 |
| NON-RESIDENT INTERVENER—To give bond for security for costs | 55 |
| NORMAL SCHOOL—Teachers' and contingent fund | 46 |
| Appropriation for support and maintenance | 91 |
| NOTARY PUBLIC—Acknowledgments taken by, in other states | 54 |
| Official acts of L. B. Dunton, legalized | 119 |
| NOTES, SHORTHAND REPORTERS'—Relating to use of as evidence | 16 |
| Cost of translation in appeals to supreme court | 57 |
| NOTICE—And proof of loss under contracts of insurance | 31 |
| To land owners to destroy thistles | 29 |
| To plat and record homesteads | 55 |
| To defendant in case of seizure of perishable property | 56 |
| To defendant in case of garnishment | 56 |
| NURSERY STOCK—State entomologist to inspect | 35 |
| Quarantine, when infested by San Jose scale | 35 |
| Treatment | 35 |
| Collection of cost of inspection and treatment | 35 |
| Inspection of, shipped into state | 35 |
| Certificate of inspection required, penalty | 36 |
| OATHS—Judges of primary elections to administer | 63 |
| OFFICE EXPENSES—Of board of medical examiners, how paid | 42 |
| OFFICERS—Of agricultural society and term | 30 |
| Taking goods from custody of | 59 |
| Traveling expenses of, and members of board of control | 64 |
| CITY—Substituted for county officers | 23 |
| STATE—Publication of parts of code | 13 |
| INSTITUTION—Appointment, term, removal, qualifications | 68 |
| OFFICIAL BONDS—Officers of board of control and state institutions | 69 |
| SEAL—For use of board of control | 64 |
| OIL, LINSEED OR FLAXSEED—Manufacture and sale of impure, prohibited | 34 |
| Compounds excepted | 34 |
| Duties of oil inspector and board of health | 34 |
| Cost of analysis taxed as costs | 35 |
| Duty of county attorney | 35 |
| ILLUMINATING—Penalty for use of uninspected oil in coal mines | 38 |
| INSPECTOR—Power to appoint deputies | 34 |
| To test all oil sold or used for illuminating coal mines | 38 |
| ORPHANS' HOME AND HOME FOR DESTITUTE CHILDREN—Appropriation for general purposes, how and when drawn | 94 |
| OSTEOPATHY—Certificates to practice, issued by board of medical examiners | 42 |
| Use of drugs and practice of surgery prohibited | 43 |
| Penalty for false representation | 43 |
| Revocation of certificate | 43 |
| Not the practice of medicine | 43 |
| OTTUMWA—SCHOOL DISTRICT OF—Conveyance of land legalized | 115 |
| PARK COMMISSIONERS—Relating to election | 22 |
| Term of office extended | 22 |
| PARKINGS—Relating to destruction of weeds | 20 |
| PARROTT, MATT—Appropriation for lieutenant-governor | 86 |

169
INDEX.

| | PAGE. |
|---|-------|
| PATTERSON, TOWN OF—Election and proceedings legalized | 120 |
| PAY ROLL, INSTITUTION—How made and what to contain | 72 |
| PEDDLERS—Relating to rate of taxation | 25 |
| PENALTY—For non-payment of subsequent taxes | 26 |
| For manufacture or sale of impure linseed or flaxseed oil | 34 |
| bringing nursery stock into state without satisfactory inspection | 36 |
| sale of uninspected oils | 39 |
| injuring or killing deer, elk or goats | 41 |
| false representation in securing certificates to practice osteopathy | 43 |
| third conviction of a felony | 58 |
| fourth conviction of petty larceny | 59 |
| illegal voting at primary elections | 60 |
| manufacture and sale of adulterated candy | 60 |
| exceeding amount appropriated for expenditures for buildings or repairs | 66 |
| acceptance of gifts and gratuities | 70 |
| PENITENTIARIES—Assignment of duties to guard | 62 |
| FR. MADISON—Appropriation for general expenses | 92 |
| Reappropriation for construction of furnace | 92 |
| ANAMOSA—Appropriation for general expenses | 95 |
| Residence and house rent for deputy warden | 62 |
| Term of office of W. A. Hunter, warden | 68 |
| Money drawn by order of warden | 95 |
| PERISHABLE PROPERTY—Sale of, when seized under writ of attachment | 56 |
| PERMITS—Revocation of pharmacists' | 37 |
| Court may authorize change of location specified in | 37 |
| PERSONAL PROPERTY—Levy of attachment or execution on mortgaged | 57 |
| PETROLEUM PRODUCTS—Relating to inspection of | 39 |
| PETTY LARCENY—Penalty for fourth conviction | 59 |
| PHARMACISTS—Cancellation of certificates | 37 |
| Revocation of permits | 37 |
| Examination for registration, when not required | 43 |
| PHARMACY—Change of location specified in permit ordered by court | 37 |
| COMMISSION—Joint resolution fixing salary of employes | 134 |
| PLANS AND SPECIFICATIONS—Prepared by county high school trustees | 48 |
| Prepared by board of control for state institutions | 66 |
| PLUMBING—Power of cities to regulate | 21 |
| Cost of inspection | 21 |
| POLICE MATRONS—Number in large cities | 10 |
| POLITICAL INFLUENCE OR CONTRIBUTION—By members and officers of board of control and institution officers, prohibited | 70 |
| PORTLAND—SCHOOL DISTRICT—Boundaries established and legalized | 119 |
| PRACTICE OF MEDICINE—Office expenses of board of medical examiners | 42 |
| Osteopathy not the | 43 |
| PRIMARY ELECTIONS—(See <i>Plections, Primary</i>). | |
| PROOFS OF LOSS—Under contracts of insurance | 31 |
| PROPERTY—Appraisalment of, subject to collateral inheritance tax | 27 |
| PERISHABLE—(See <i>Perishable Property</i>). | |
| PERSONAL—(See <i>Personal Property</i>). | |
| PROTECTION AGAINST FIRE—Executive officers of state institutions to provide | 69 |
| PUBLICATION—Of parts of code, authorized by executive council | 13 |
| PUBLIC DOCUMENTS—Express charges to be paid by state | 14 |
| ROADS—Land owners to cut weeds | 29 |
| QUALIFICATIONS—County superintendents | 50 |
| Institution officers | 68 |
| QUARANTINE—Of nursery stock infested by San Jose scale | 35 |
| QUARTERLY CONFERENCES—Board of control and institution officers | 67 |
| QUESTIONABLE COMMITMENT—Duty of board of control to investigate cases | 69 |
| INSANITY—Board of control to determine cases of | 69 |
| RAILROAD COMMISSIONERS—Power to extend time of corporations as regards use of automatic couplers | 33 |
| Appropriation for the purchase of maps | 82 |
| Appropriation for clerical help | 85 |
| Joint resolution fixing compensation of clerical help | 135 |
| REED, H. V.—Appropriation for auditor of Hancock county | 87 |
| REAL ESTATE—Enforcement of inheritance tax on | 27 |
| Right of state to certain, conveyed | 108 |
| RECOMMENDATIONS—Board of control to make as to management of state institu- tions | 67 |
| RECORDS AND ACCOUNTS—Uniform system for state institutions | 68 |
| REDEMPTION—Of county bonds | 19 |
| Of land from tax sale | 28 |
| REGISTRATION—When examination for, as pharmacist not required | 43 |

| | PAGE. |
|---|-------|
| REMOVAL FROM OFFICE—Members of board of control, how effected | 63 |
| Institution officers and employes | 63 |
| REPEAL—Amendment and, of acts of the general assembly | 13 |
| Existing acts in conflict with board of control law | 78 |
| REPORT, BIENNIAL—(See <i>Biennial Report</i>). | |
| REPRESENTATIVE DISTRICTS—Apportionment of state into, and ratio of representation | 104 |
| REPRESENTATIVES—List of, and officers of the Twenty-seventh General Assembly | 7 |
| RESOLUTION—Appropriations in towns made by | 29 |
| RETRENCHMENT AND REFORM, COMMITTEE—Board of control subject to examination by | 63 |
| ROAD LAWS—Secretary of state authorized to print in pamphlet form | 104 |
| TAX—Date of collection changed | 29 |
| ROGERS, A. B.—Right of state to certain real estate conveyed to | 108 |
| ROOMS—Assignment of, for agricultural society | 15 |
| Executive council to assign, for board of control | 15 |
| RUGG, JOHN F.—Conveyance of land to, by school district of Ottumwa legalized | 116 |
| RULES AND REGULATIONS—For the assessment and collection of collateral inheritance tax | 28 |
| For the execution of powers of board of control | 74 |
| purchase of supplies by state institutions | 74 |
| SALARIES—Secretary board of educational examiners | 44 |
| Chief executive officers of state institutions | 44 |
| Members of board of control | 63 |
| Secretary of board of control | 63 |
| State architect | 68 |
| Of institution officers and employes fixed by board of control | 71 |
| SALE—And distribution of school laws | 51 |
| Perishable property seized under writ of attachment | 56 |
| Or purchase of dead swine prohibited | 99 |
| SALINGER, BENJAMIN I.—Appropriation for supreme court reporter | 96 |
| SAUNDERS, C. G.—Appropriation for attorney's fees | 96 |
| SCHOOL CORPORATIONS—Apportionment by trustees of county high school | 49 |
| Election of school directors in | 51 |
| Relating to names of | 53 |
| Apportionment of tax among | 53 |
| Issuance of bonds to pay judgment or indebtedness of | 84 |
| DIRECTORS—To fence schoolhouse sites | 51 |
| To change boundaries of school corporations | 51 |
| Relating to membership and election | 51 |
| Number in school townships | 51 |
| Issuance of school funding bonds | 54 |
| Issuance of school building bonds | 54 |
| Of Scott township, Floyd county, to transfer certain money to teachers' fund | 114 |
| FUND, PERMANENT—Appropriation for interest due | 86 |
| FOR THE DEAF—Qualifications of superintendent | 44 |
| Appropriation for salaries of officers and teachers | 49 |
| Appropriation to pay off indebtedness, how drawn | 99 |
| Appropriation for general expenses | 97 |
| DISTRICT OF SCOTT TOWNSHIP—Levy and collection of schoolhouse tax, legalized | 114 |
| LAWS—Sale and distribution of | 51 |
| Statement of copies sold by auditor | 53 |
| Unsold copies to be delivered to successor | 52 |
| TOWNSHIP—Relating to number of directors in | 51 |
| TREASURER—Term extended in independent districts | 53 |
| SEAL, OFFICIAL—For use of board of control | 94 |
| SECRETARY OF STATE—To supply omitted references in titles of acts | 14 |
| Appropriation for clerical help | 85 |
| indexing House and Senate journals | 87 |
| Authorized to print road laws in pamphlet form | 104 |
| Joint resolution fixing compensation of employes | |
| AND GOVERNOR—Authorized to convey certain property belonging to state | 103 |
| SECRETARY OF BOARD OF EDUCATIONAL EXAMINERS—Salary and duties | 44 |
| CONTROL—Appointment and salary | 63 |
| SECURITIES AND ASSETS—Enforcement of inheritance tax on | 27 |
| SECURITY FOR COSTS—Nonresident intervener to give bond for | 55 |
| SENATE—List of officers and members of, 27 G. A. | 6 |
| Confirmation of members of board of control | 63 |
| SHERIFFS—Compensation and fees for boarding prisoners | 19 |
| Duties of as to sale of perishable property | 58 |
| Appropriation for relief of William M. Desmond | 82 |
| SHORTHAND REPORTERS—Use of notes as evidence | 16 |
| Costs of translation of notes in appeals to supreme court | 57 |

171
INDEX.

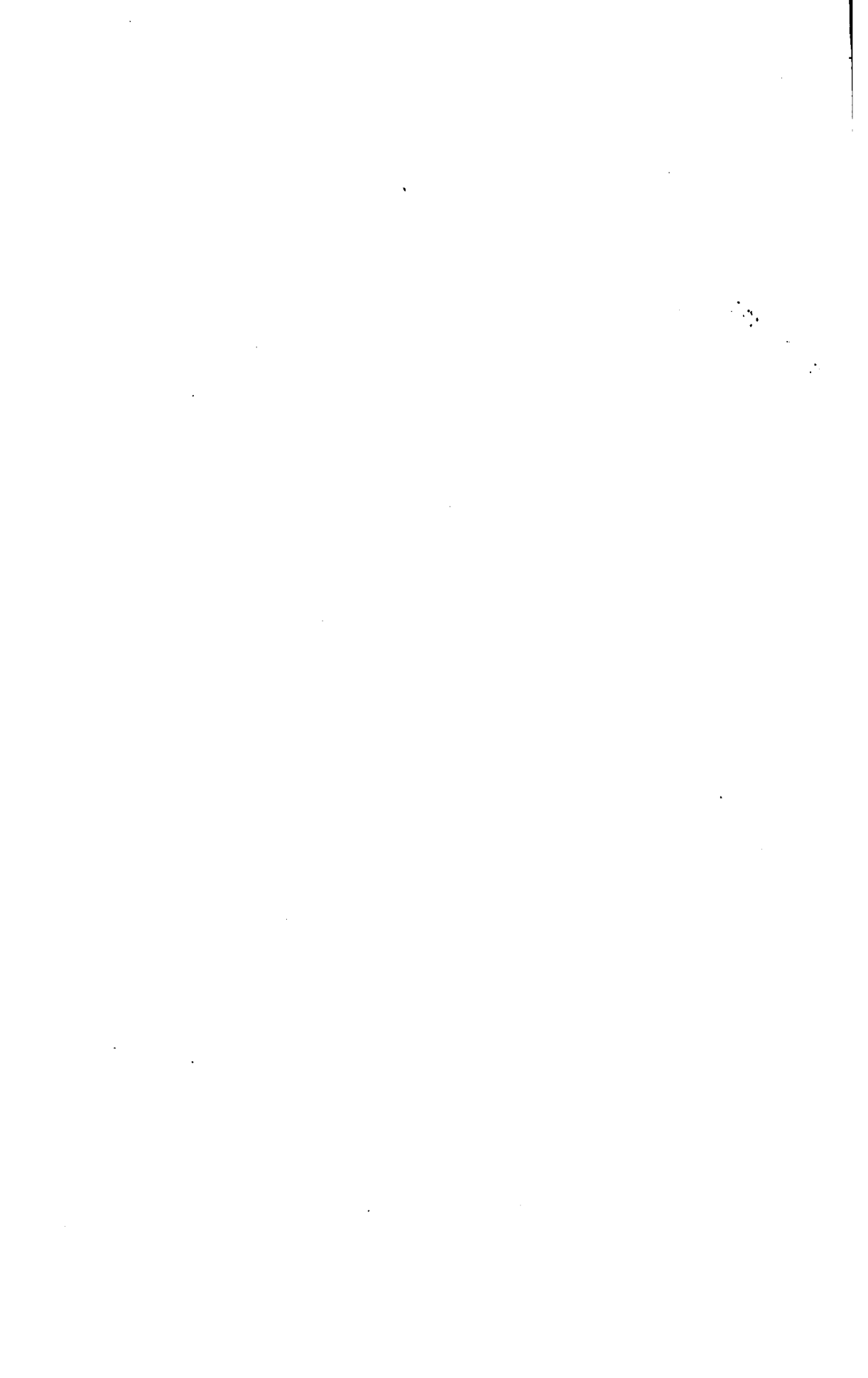
| | PAGE. |
|---|-------|
| SOCIETY, AGRICULTURAL—(See <i>Agricultural Society</i>). | |
| SOLDIERS' HOME—Appropriation for general support..... | 44 |
| storage building and old people's building.... | 98 |
| ORPHANS' HOME—(See <i>Iowa Soldiers' Orphans' Home</i>). | |
| SPEAKER OF THE HOUSE—Appropriation for J. H. Funk | 86 |
| TEMPORARY—Appropriation for C. W. Stewart | 87 |
| W. E. Hauger | 87 |
| SPECIAL APPROPRIATIONS—Biennial estimates of, for state institutions..... | 66 |
| ASSESSMENTS—Notice and levy of, for street improvements..... | 23 |
| Enforcement of, against railways and street railways..... | 23 |
| CHARTER CITIES—Library fund, report..... | 23 |
| Library tax..... | 23 |
| Notice and levy of special assessments..... | 23 |
| City officers substituted for county officers | 23 |
| Enforcing assessment against railways and street railways..... | 23 |
| Collection of taxes | 23 |
| STATE AID—For county or district agricultural societies..... | 31 |
| ARCHITECT—Employment by board of control..... | 68 |
| To prepare plans and specifications for improvements and buildings | 68 |
| Duties as to educational institutions | 76 |
| BINDER—Relating to compensation of | 15 |
| Appropriation for Lafayette Young | 86 |
| BOARD OF EDUCATIONAL EXAMINERS—(See <i>Educational Examiners</i>). | |
| ENTOMOLOGIST—Appointment of assistants | 35 |
| To inspect nursery stock | 35 |
| To treat nursery stock infested by San Jose scale..... | 35 |
| To inspect nursery stock shipped into state..... | 35 |
| Compensation..... | 36 |
| Appropriation for use of..... | 36 |
| GOVERNMENT—List of state officers for 1898..... | 3 |
| LEVY—Executive council to fix rate of | 26 |
| INSTITUTIONS—UNDER BOARD OF CONTROL—Names..... | 64 |
| Investigation of, by board of control..... | 65 |
| Book and accounts kept with each..... | 66 |
| Uniform system of records and accounts..... | 66 |
| Kind and quality of supplies..... | 66 |
| Biennial estimates of special appropriations for | 66 |
| Plans and specifications for improvements and buildings | 66 |
| Inspection by board of control..... | 67 |
| Recommendations as to management..... | 67 |
| Quarterly conferences between officers of and board of control..... | 67 |
| Division of state into districts for the | 67 |
| Record of residence, etc., of every inmate, convict and patient | 67 |
| Transfer of patients, convicts or inmates..... | 68 |
| Duties of managing officers | 68 |
| State architect employed to look after improvements, etc | 68 |
| Officers, term, removal, qualifications..... | 68 |
| Collection of information concerning, in other states | 69 |
| Bulletins and reports as to scientific and clinical work done at..... | 69 |
| Forms for statistical returns in annual and other reports | 69 |
| Questionable commitment or detention..... | 69 |
| Protection against fire, means of escape..... | 69 |
| Officers required to give official bond..... | 69 |
| Inventory of stock and supplies..... | 70 |
| Penalties for acceptance of gifts and gratuities..... | 70 |
| Officers required to keep a daily record | 70 |
| Political influence or contribution by officers prohibited..... | 70 |
| Appointment of assistants, guards and employes..... | 70 |
| Salaries of officers and employes fixed by board of control..... | 71 |
| Office of treasurer abolished..... | 71 |
| Moneys to be remitted to state treasurer..... | 71 |
| Triplicate estimates of monthly expenditures..... | 71 |
| Purchase of supplies for..... | 71 |
| Monthly statement by steward or clerk..... | 71 |
| Monthly pay roll..... | 72 |
| Contingent fund | 73 |
| Blanks and forms for statements and accounts..... | 73 |
| Duties of stewards and clerks..... | 73 |
| Contracts for staples and supplies..... | 74 |
| Letting of contracts for improvements and buildings..... | 74 |
| Labor of inmates to be utilized..... | 75 |
| EDUCATIONAL—Under supervisory control of board of control..... | 75 |
| Investigation of management..... | 76 |

172
INDEX.

| | PAGE. |
|--|-------|
| LIBRARIAN —Appropriation for clerical help..... | 86 |
| To classify and catalogue books..... | 98 |
| Appropriation expended under direction of trustees..... | 99 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| PRINTER —Relating to compensation of..... | 15 |
| TREASURER —Duties as to assessment and collection of collateral inheritance tax.... | 27 |
| Notice of transfer of securities and assets..... | 27 |
| Clerk of court to send a copy of list of heirs to..... | 28 |
| To receive money and evidences of indebtedness from institution treasurers..... | 71 |
| Money taken in by institutions to be remitted to..... | 71 |
| To keep record of all business done with institutions..... | 73 |
| Appropriation for clerical help..... | 85 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| UNIVERSITY —Additional tax for repairs..... | 45 |
| Purchase of books for library..... | 45 |
| Appropriation for support and in aid of income fund, how paid..... | 92 |
| library and contingent fund..... | 92 |
| VETERINARY SURGEON —Appropriation for use of, increased..... | 40 |
| STATEMENT —Itemized—(See <i>Itemized Statement</i>). | |
| Annual—(See <i>Annual Statement</i>). | |
| STATUTES AMENDED —Chapter 20, acts Twenty-sixth General Assembly, extra session, relating to annotation and sale of code..... | 13 |
| OF LIMITATION—Waived in case of William M. Desmond, sheriff of Clinton county..... | 82 |
| STEWART, C. W. —Appropriation for temporary speaker..... | 87 |
| STOCK, CAPITAL —(See <i>Capital Stock</i>). | |
| AND SUPPLIES—Inventory of, of state institutions..... | 70 |
| CORPORATE—(See <i>Corporate Stock</i>). | |
| STOCKHOLDERS —Acknowledgments by interested, legalized..... | 1 |
| STORAGE ROOMS —Appropriation for rent of, for adjutant-general..... | 87 |
| STUART, SCHOOL DISTRICT OF —Levy of taxes for school purposes, legalized.... | 115 |
| SUGAR —Corporations for manufacture of, exempt from payment of incorporation fee..... | 30 |
| SUGGESTIONS FOR LEGISLATION —Incorporated in biennial report of board of control..... | 66 |
| SUPERINTENDENT, COUNTY —(See <i>County Superintendent</i>). | |
| OF PUBLIC INSTRUCTION— <i>Ex-officio</i> member board of trustees of Agricultural College..... | 45 |
| To supply county auditor with school laws upon his requisition..... | 51 |
| Appropriation for clerical help..... | 85 |
| SUPERVISORS AND TRUSTEES —Contracts with respective counties and townships prohibited..... | 18 |
| ROAD—Notice to land owners to cut weeds..... | 29 |
| destroy thistles..... | 29 |
| SUPPLIES —Kind and quality for institutions determined by board of control..... | 66 |
| Inventory of stock and, at state institutions..... | 70 |
| Institution officers entitled to food, for family..... | 71 |
| Purchase of, for state institutions, how made..... | 71-72 |
| Rules and regulations for the purchase of..... | 74 |
| AND FURNITURE—For office of board of health..... | 42 |
| OFFICE—Board of control entitled to..... | 62 |
| SUPREME COURT —Chief justice of, to appoint five judges to formulate rules and regulations for collection of inheritance tax..... | 28 |
| Appropriation for clerical help..... | 85 |
| incidental expenses of chief justice..... | 85 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| CLERK OF —Appropriation for clerical help..... | 85 |
| Joint resolution fixing compensation of clerical help..... | 135 |
| REPORTER —Appropriation for Benjamin I. Salinger..... | 85 |
| SWINE —Purchase or sale of deceased, prohibited..... | 60 |
| TAFT, A. A. —Appropriation for auditor of Wright county..... | 87 |
| TAX, COLLATERAL INHERITANCE —(See <i>Collateral Inheritance Tax</i>). | |
| TAXES —Levy of, for fire purposes..... | 19 |
| Collection of, in special charter cities..... | 23 |
| Road, when collected..... | 23 |
| Voting of special bridge, in special charter cities..... | 24 |
| On express companies increased..... | 25 |
| Penalty for non-payment of subsequent..... | 26 |
| Levy of, for establishment of county high schools..... | 48 |
| TAX SALE —Redemption of land from..... | 23 |
| THISTLES —Written notice to destroy, served on land owners..... | 29 |
| TOWNS —Money appropriated by ordinance in..... | 20 |
| TRACY—SCHOOL DISTRICT —Transfer of territory legalized..... | 117 |

173
INDEX.

| | PAGE |
|--|------|
| TRANS-MISSISSIPPI AND INTERNATIONAL EXPOSITION—Additional appropriation for Iowa exhibit, how drawn..... | 88 |
| Cost of state building..... | 88 |
| TRANSCRIPT—Transfers of real estate by partition to be recorded..... | 57 |
| Entry of..... | 58 |
| Time of filing..... | 58 |
| TRUSTEES—(See <i>Supervisors and Trustees</i>). | |
| INSANE HOSPITAL—To fix monthly sum for care and board of patients..... | 31 |
| INSTITUTION—Discontinued and power vested in board of control..... | 64 |
| WATERWORKS—Relating to appointment..... | 21 |
| TWELFTH JUDICIAL DISTRICT—Appointment of additional judge..... | 17 |
| Election of same..... | 17 |
| VETERINARY SURGEON, STATE—Appropriation for use of, increased..... | 40 |
| Appropriation to pay expenses of Dr. J. I. Gibson..... | 87 |
| VISITATION, MONTHLY—Of insane hospitals by board of control..... | 65 |
| VISITING COMMITTEE—Abolished and powers vested in board of control..... | 65 |
| VOUCHERS—Of items of expenditures to be furnished state auditor by state officers..... | 86 |
| WARDEN—Assignment of duties to guards by..... | 62 |
| Money drawn on order of..... | 96 |
| DEPUTY—House and house rent for, at Anamosa..... | 62 |
| Appropriation for George Andrews..... | 86 |
| WAR FUND—Appropriation for the creation of a..... | 87 |
| WARRANTS—Executive council to issue and negotiate..... | 16 |
| Rate of interest on state..... | 14 |
| WATCHMEN—Appropriation for, at the capitol..... | 87 |
| WATERLOO, CITY OF—Contract with J. B. McGorrisk for paving, legalized..... | 117 |
| WATERWORKS—Appointment of trustees..... | 21 |
| Payment of existing indebtedness for..... | 21 |
| WEATHER AND CROP SERVICE OFFICE—Joint resolution fixing compensation of clerical help..... | 135 |
| WEEDS—Destruction of, on parkings..... | 20 |
| Land owners to cut, on public roads..... | 29 |
| WINTHROP—TOWN OF—Acts and ordinances legalized..... | 127 |
| WITNESSES—Husband and wife, in cases of fraudulent transfer of property..... | 58 |
| Examination of, by board of control..... | 65 |
| Fees..... | 65 |
| Evidence of, not to incriminate..... | 65 |
| Failure to testify, fined for contempt of court..... | 65 |
| YOUNG, LAFAYETTE—Appropriation for state binder..... | 88 |



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ACTS AND RESOLUTIONS

PASSED AT THE

REGULAR SESSION

OF THE

Twenty-eighth General Assembly

OF THE

STATE OF IOWA.

BEGUN JANUARY 8 AND ENDED APRIL 6, 1900.

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TILDEN FOUNDATIONS
1913

STATE GOVERNMENT.

List of state officers, judges of the supreme, district and superior courts, and members and officers of the general assembly, at the time of passage of laws contained in this book.

| NAME. | POSITION. | COUNTY FROM WHICH ORIGINALLY CHOSEN. |
|---------------------------|---|--------------------------------------|
| Leslie M. Shaw..... | Governor..... | Crawford. |
| Wm. H. Fleming..... | Private Secretary to the Governor..... | Polk. |
| J. C. Milliman..... | Lieutenant-Governor..... | Harrison. |
| G. L. Dobson..... | Secretary of State..... | Polk. |
| D. A. Hites..... | Deputy Secretary of State..... | Polk. |
| Frank F. Merriam..... | Auditor of State..... | Delaware. |
| J. E. Whelan..... | Deputy Auditor of State..... | Montgomery. |
| John Herriott..... | Treasurer of State..... | Guthrie. |
| Frank I. Herriott..... | Deputy Treasurer of State..... | Guthrie. |
| Milton Remley..... | Attorney-General..... | Johnson. |
| Christopher T. Jones..... | Clerk of Supreme Court..... | Washington. |
| Howard M. Jones..... | Deputy Clerk of Supreme Court..... | Washington. |
| B. I. Salinger..... | Reporter Supreme Court..... | Carroll. |
| R. C. Barrett..... | Superintendent of Public Instruction..... | Mitchell. |
| A. C. Ross..... | Deputy Superintendent of Public Instruction..... | Mitchell. |
| A. H. Davison..... | Secretary Executive Council..... | Lyon. |
| David J. Palmer..... | } Railroad Commissioners..... | Washington. |
| Edward A. Dawson..... | | Bremer. |
| Welcome Mowry..... | } Secretary Board of Railroad Commissioners..... | Tama. |
| Dwight N. Lewis..... | | Polk. |
| L. G. Kinne..... | } Board of Control..... | Polk. |
| John Cowrie..... | | Iowa. |
| Gifford S. Robinson..... | } Secretary Board of Control..... | Woodbury. |
| L. A. Wilkinson..... | | Polk. |
| M. H. Byers..... | Adjutant-General..... | Mills. |
| J. A. Miller..... | } State Mine Inspectors..... | Polk. |
| James A. Campbell..... | | Wapello. |
| John Verner..... | } Commissioner of Labor Statistics..... | Mahaska. |
| W. E. O'Bleness..... | | Johnson. |
| Samuel Calvin..... | State Geologist..... | Polk. |
| Johnson Brigham..... | State Librarian..... | Polk. |
| Charles Aldrich..... | Curator Historical Department..... | Boone. |
| Freeman R. Conaway..... | State Printer..... | Poweshiek. |
| Lafayette Young..... | State Binder..... | Polk. |
| L. G. Weld..... | Superintendent of Weights and Measures..... | Johnson. |
| J. R. Sage..... | Director Weather Service..... | Polk. |
| James I. Gibson..... | State Veterinary Surgeon..... | Crawford. |
| Byron P. Norton..... | Dairy Commissioner..... | Howard. |
| George E. Delevan..... | Fish and Game Warden..... | Emmet. |
| W. L. Leland..... | } Commissioners of Pharmacy..... | Sioux. |
| Fletcher Howard..... | | O'Brien. |
| N. T. Hendrix..... | } Secretary of Pharmacy Commission..... | Louisa. |
| Charles W. Phillips..... | | Jackson. |
| J. A. Soroggs..... | President State Board of Health..... | Lee. |
| J. C. Shrader..... | President Board of Medical Examiners..... | Johnson. |
| Dr. J. F. Kennedy..... | Secretary State Board of Health and Board of Medical Examiners..... | Polk. |
| J. D. McGarraugh..... | Custodian Public Buildings and Property..... | Polk. |

JUDICIAL DEPARTMENT.

SUPREME COURT.

| NAME. | POSITION. | COUNTY FROM WHICH CHOSEN. | POSTOFFICE ADDRESS. |
|---------------------------|------------------------|---------------------------|---------------------|
| Charles T. Granger | Chief Justice | Allamakee | Waukon. |
| Josiah Given | Judge | Polk | Des Moines. |
| Scott M. Ladd | Judge | O'Brien | Sheldon. |
| Charles M. Waterman | Judge | Scott | Davenport. |
| Horace E. Desmer | Judge | Montgomery | Red Oak. |
| John C. Sherwin | Judge | Cerro Gordo | Mason City. |
| Milton Remley | Attorney-General | Johnson | Iowa City. |
| C. T. Jones | Clerk | Washington | Des Moines. |
| Howard M. Jones | Deputy Clerk | Washington | Des Moines. |
| Benj. I. Salinger | Reporter | Carroll | Carroll. |

DISTRICT COURTS.

| Dist. | NAME. | POSTOFFICE ADDRESS. | COUNTIES IN DISTRICT. |
|-------|--------------------------|----------------------|---|
| 1 | Henry Banks, Jr. | Keokuk | Lee. |
| 2 | Robert Sloan | Keosauqua | Appanoose, Davis, Jefferson, Lucas, Monroe, Van Buren and Wapello. |
| | M. A. Roberts | Ottumwa | |
| | Thomas M. Fee | Centerville | |
| | F. W. Eichelberger | Bloomfield | Adams, Clarke, Decatur, Ringgold, Taylor, Union and Wayne. |
| 3 | H. M. Townner | Corning | |
| | Wm. H. Tedford | Corydon | |
| 4 | Geo. W. Wakefield | Sioux City | Cherokee, Harrison, Lyon, Monona, O'Brien, Osceola, Plymouth, Sioux and Woodbury. |
| | F. R. Gaynor | Le Mars | |
| | John F. Oliver | Onawa | |
| | Wm. Hutchinson | Orange City | Adair, Dallas, Guthrie, Madison, Marion and Warren. |
| 5 | A. W. Wilkinson | Winterset | |
| | J. H. Applegate | Guthrie Center | |
| | James D. Gamble | Knoxville | Jasper, Keokuk, Mahaska, Poweshiek and Washington. |
| 6 | W. G. Clements | Newton | |
| | Almon R. Dewey | Washington | |
| | Jno. T. Scott | Brooklyn | Clinton, Jackson, Muscatine and Scott. |
| 7 | William F. Brannan | Muscatine | |
| | P. B. Wolfe | Clinton | |
| | A. J. House | Maquoketa | Johnson and Iowa. |
| 8 | Jas. W. Bollinger | Davenport | |
| | Martin J. Wade | Iowa City | |
| 9 | William F. Conrad | Des Moines | Polk. |
| | Calvin P. Holmes | Des Moines | |
| | S. F. Prouty | Des Moines | |
| | Charles A. Bishop | Des Moines | Black Hawk, Buchanan, Delaware and Grundy. |
| 10 | A. S. Blair | Manchester | |
| | Franklin C. Platt | Waterloo | |
| 11 | J. R. Whitaker | Boone | Boone, Franklin, Hamilton, Hardin, Story, Webster and Wright. |
| | S. M. Weaver | Iowa Falls | |
| | Benj. P. Birdsall | Clarion | |
| 12 | Clifford P. Smith | Mason City | Butler, Bremer, Cerro Gordo, Floyd, Hancock, Mitchell, Winnebago and Worth. |
| | J. F. Clyde | Osage | |
| | C. H. Kelley | Forest City | |
| 13 | Liberty E. Fellows | Lansing | Allamakee, Clayton, Chickasaw, Fayette, Howard and Winneshiek. |
| | A. N. Hobson | West Union | |
| 14 | F. H. Helsell | Sioux Rapids | |
| | William B. Quarton | Algona | |
| 15 | A. B. Thornell | Sidney | Audubon, Cass, Fremont, Mills, Montgomery, Page, Pottawattamie and Shelby. |
| | Walter I. Smith | Council Bluffs | |
| | N. W. Macy | Harlan | |
| | W. R. Green | Audubon | |
| 16 | S. M. Elwood | Sac City | Calhoun, Carroll, Crawford, Greene, Ida and Sac. |
| | Z. A. Church | Jefferson | |
| 17 | Geo. W. Burnham | Vinton | Benton, Marshall and Tama. |
| | Obed Caswell | Marshalltown | |

STATE GOVERNMENT.

DISTRICT COURTS—CONTINUED.

| Dist. | NAME. | POSTOFFICE ADDRESS. | COUNTIES IN DISTRICT. |
|-------|--------------------------|---------------------|---------------------------------|
| 18 | Wm. G. Thompson..... | Marion..... | } Cedar, Jones and Linn. |
| | H. M. Remley..... | Anamosa..... | |
| | W. N. Treichler..... | Tipton..... | |
| 19 | Fred O'Donnell..... | Dubuque..... | } Dubuque. |
| | Matthew C. Matthews..... | Dubuque..... | |
| 20 | James D. Smyth..... | Burlington..... | } Des Moines, Henry and Louisa. |
| | W. S. Withrow..... | Mt. Pleasant..... | |

SUPERIOR COURTS.

| NAME. | POSTOFFICE ADDRESS. | NAME. | POSTOFFICE ADDRESS. |
|------------------------|---------------------|-----------------------|---------------------|
| Thos. M. Giberson..... | Cedar Rapids. | E. E. Aylesworth..... | Council Bluffs. |
| Richard P. Miller..... | Keokuk. | | |

TWENTY-EIGHTH GENERAL ASSEMBLY.

OFFICERS OF THE SENATE.

Lieutenant-Governor—J. C. Milliman, of Harrison county.
President pro tempore—W. F. Harriman, of Franklin county.
Secretary—Dr. George A. Newman, of Black Hawk county.
First Assistant Secretary—S. D. Alexander, of Madison county.
Second Assistant Secretary—T. P. Emmons, of Bremer county.
Engrossing Clerk—Miss Lois M. Rigby, of Scott county.
Enrolling Clerk—Miss Olive Conger, of Wayne county.
Journal Clerks—H. C. Lounsberry, of Marshall County, and Cecil Dixon, of Calhoun county.
Sergeant-at-arms—Capt. E. C. Collins, of Hancock county.
File Clerk—E. H. Schenck, of Decatur county.
Bill Clerk—Miss Leta Holman, of Buchanan county.
Postmistress—Mrs. Viola Cook, of Carroll county.
Lieutenant-Governor's Clerk—Fred C. McCutcheon.
Chief Doorkeeper—John H. Serene, of Allamakee county.

SENATORS.

| Dist. | NAME. | P. O. ADDRESS. | COUNTIES IN DISTRICT. |
|-------|---------------------|----------------|--|
| 26 | Alexander, J. S. | Marion | Linn. |
| 10 | Alberson, A. N. | Washington | Henry, Washington. |
| 5 | Allyn, Geo. S. | Mt. Ayr | Decatur, Ringgold, Union. |
| 6 | Arthaud, F. L. | Bedford | Adams, Taylor. |
| 47 | Bachman, E. W. | West Bend | Clay, Dickinson, Emmet, Kosuth, Palo Alto. |
| 25 | Ball, Geo. W. | Iowa City | Iowa, Johnson. |
| 36 | Bishop, H. C. | Elkader | Clayton. |
| 14 | Blanchard, L. C. | Oskaloosa | Mahaska. |
| 34 | Bolter, L. R. | Logan | Crawford, Harrison, Monona. |
| 2 | Brighton, Henry H. | Fairfield | Jefferson, Van Buren. |
| 30 | Cheahire, Thos. A. | Des Moines | Polk. |
| 28 | Classen, J. B. | Green Mountain | Marshall. |
| 39 | Craig, George M. | Allison | Bremer, Butler. |
| 16 | Crossley, Jas. J. | Patterson | Adair, Madison. |
| 7 | Eaton, William | Sidney | Fremont, Page. |
| 18 | Emmert, Joseph M. | Atlantic | Cass, Shelby. |
| 50 | Finch, Parley | Humboldt | Buena Vista, Humboldt, Pocahontas. |
| 31 | Fitchpatrick, J. A. | Nevada | Boone, Story. |
| 48 | Garst, Warren | Coon Rapids | Carroll, Greene, Sac. |
| 29 | Gorrell, J. R. | Newton | Jasper. |
| 33 | Griswold, H. J. | Winthrop | Buchanan, Delaware. |
| 43 | Harriman, W. F. | Hampton | Cerro Gordo, Franklin, Hancock. |
| 21 | Hayward, W. C. | Davenport | Scott. |
| 19 | Hazelton, Arthur S. | Council Bluffs | Pottawattamie. |
| 27 | Healy, Thomas D. | Fort Dodge | Calhoun, Webster. |
| 46 | Hobart, Alva C. | Cherokee | Cherokee, Ida, Plymouth. |
| 17 | Hopkins, F. M. | Guthrie Center | Audubon, Dallas, Guthrie. |
| 32 | Hubbard, E. H. | Sioux City | Woodbury. |
| 8 | Junkin, Joseph M. | Red Oak | Mills, Montgomery. |
| 23 | Lambert, Thomas | Sabula | Jackson. |
| 12 | Lewis, W. R. | Montezuma | Keokuk, Poweshiek. |
| 49 | Lister, George W. | Sibley | Lyons, O'Brien, Osceola, Sioux. |
| 42 | Lyons, D. A. | Cresco | Heward, Winneshiek. |
| 9 | McArthur, Wm. C. | Burlington | Des Moines. |
| 13 | McIntire, W. A. | Ottumwa | Wapello. |
| 4 | Mardis, Alexander | Corydon | Lucas, Wayne. |
| 24 | Moffit, John T. | Tipton | Cedar, Jones. |
| 38 | Mullan, Chas. W. | Waterloo | Black Hawk, Grundy. |
| 35 | Nolan, Thos. F. | Ballyclough | Dubuque. |
| 45 | Penrose, E. G. | Tama | Benton, Tama. |
| 44 | Perrin, Wm. B. | Nashua | Chickasaw, Floyd. |
| 3 | Porter, Claude R. | Centerville | Appanoose, Davis. |
| 41 | Smith, Jas. A. | Osage | Mitchell, Winnebago, Worth. |
| 11 | Tallman, W. B. | Osceola | Clarke, Warren. |
| 20 | Titus, G. M. | Muscatine | Louisa, Muscatine. |
| 15 | Townsend, Fred | Albia | Marion, Monroe. |
| 40 | Trewin, Jas. H. | Lansing | Allamakee, Fayette. |
| 37 | Wallace, Joseph | Eldora | Hamilton, Hardin, Wright. |
| 22 | Wilson, J. L. | Almont | Clinton. |
| 1 | Young, David A. | Argyle | Lee. |

OFFICERS OF THE HOUSE.

Speaker—D. H. Bowen, of Allamakee county.
Speaker pro tempore—M. L. Temple, of Clarke county.
Chief Clerk—S. M. Cart, of Warren county.
First Assistant—John A. Cook of Franklin county.
Second Assistant—W. J. Hanlon, of Chickasaw county.
Engrossing Clerk—Mrs. Mollie C. Helst, of Wayne county.
Enrolling Clerk—Miss Clara Kellar, of Louisa county.
Journal Clerk—A. U. Swan, of Warren county.
Assistant Journal Clerk—Roy E. Burns, of Clarke county.
Assistant Postmistress—Miss Jennie Bryce, of Palo Alto county.
Bill Clerk—Miss Beesie Conger, of Washington county.
File Clerk—A. W. Parsons, of Sioux county.
Sergeant-at-arms—P. E. Greer, of Page county.
Speaker's Clerk—C. R. Benedict, of Shelby county.
Chief Doorkeeper—Thad. W. Maxon, of Cedar county.

HOUSE OF REPRESENTATIVES.

| Dist. | NAME. | P. O. ADDRESS. | COUNTIES IN DISTRICT. |
|-------|-------------------------|--------------------|-----------------------|
| 80 | Anderson, G. M. | Inwood | Lyon, O'Brien. |
| 27 | Anderson, J. M. | Indianola | Warren. |
| 86 | Ayers, F. E. | Lawler | Chickasaw. |
| 30 | Baker, M. N. | Anita | Cass. |
| 53 | Barkley, A. J. | Boone | Boone. |
| 58 | Barrett, James | Sioux City | Woodbury. |
| 82 | Barringer, E. P. | Ruthven | Clay, Palo Alto. |
| 19 | Bengston, C. J. | Four Corners | Jefferson. |
| 55 | Bennett, A. T. | Manning | Carroll. |
| 11 | Black, Charles W. | Malvern | Mills. |
| 62 | Blake, F. J. | Fort Dodge | Webster. |
| 8 | Blakemore, W. D. | Bedford | Taylor. |
| 56 | Blume, Theodor C. | Denison | Crawford. |
| 87 | Bowen, D. H. | Waukon | Allamakee. |
| 34 | Boysen, Asmus | Gray | Audubon. |
| 18 | Buchanan, A. W. | Ottumwa | Wapello. |
| 33 | Byers, E. W. | Harlan | Shelby. |
| 20 | Campbell, Thos. F. | Mt. Pleasant | Henry. |
| 37 | Carr, George H. | Des Moines | Polk. |
| 79 | Carter, Charles W. | Rock Valley | Sioux. |
| 63 | Clark, R. G. | Webster City | Hamilton. |
| 36 | Clarke, George W. | Adel | Dallas. |
| 59 | Coburn, George F. | Fielding | Cherokee. |
| 50 | Cold, J. F. G. | Berlin | Tama. |
| 70 | Conley, P. W. | Elkport | Clayton. |
| 78 | Cottrell, J. C. | Kingsley | Plymouth. |
| 83 | Cowles, Gardner | Algona | Kossuth. |
| 13 | Crouse, Clinton S. | Prescott | Adams. |
| 1 | Cruikshank, J. P. | Fort Madison | Lee. |
| 10 | Davis, W. T. | Hamburg | Fremont. |
| 21 | Dodds, Wm. D. | Danville | Des Moines. |
| 3 | Downing, S. B. | Drakesville | Davis. |
| 48 | Dows, William G. | Cedar Rapids | Linn. |
| 68 | Dunham, George W. | Manchester | Delaware. |
| 90 | Eaton, Willard L. | Osage | Mitchell. |
| 73 | Edwards, M. F. | Parkersburg | Butler. |
| 6 | Elker, B. L. | Decatur | Decatur. |
| 64 | Furry, Mark J. | Alden | Hardin. |
| 14 | Gibson, John | Creston | Union. |
| 9 | Graff, Val. | Clarinda | Page. |
| 45 | Hansmann, Anton | De Witt | Clinton. |
| 49 | Harbert, D. K. | Shellsburg | Benton. |
| 16 | Hasselquist, R. A. | Chariton | Lucas. |
| 38 | Hawk, Wm. W. | Colfax | Jasper. |
| 54 | Head, Mahlon | Jefferson | Greene. |
| 46 | Hilsinger, Geo. E. | Sabula | Jackson. |
| 5 | Hinkle, Geo. W. | Harvard | Wayne. |
| 40 | Hughes, Jr., John | Williamsburg | Iowa. |
| 84 | Hurn, D. W. | Clear Lake | Cerro Gordo. |

HOUSE OF REPRESENTATIVES—CONTINUED.

| Dist. | NAME. | P. O. ADDRESS. | COUNTIES IN DISTRICT. |
|-------|----------------------|-----------------|----------------------------|
| 21 | Jaeger, Louis M. | Burlington | Des Moines. |
| 31 | Jenks, John H. | Avoca | Pottawattamie. |
| 25 | Jones, W. G. | Oskaloosa | Mahaska. |
| 2 | Keok, Joseph A. | Utica | Van Buren. |
| 17 | Kendall, N. E. | Albia | Monroe. |
| 76 | Kent, John B. | Rolfe | Humboldt, Pocahontas. |
| 65 | Kerr, William G. | Grundy Center | Grundy. |
| 51 | Kimball, Thomas | Lamolle | Marshall. |
| 32 | Kirkwood, J. E. | Missouri Valley | Harrison. |
| 41 | Koontz, Geo. W. | Iowa City | Johnson. |
| 91 | Koto, Paul O. | Forest City | Winnebago, Worth. |
| 22 | Letts, Hilton M. | Columbus Junc. | Iowa. |
| 39 | Lyman, J. P. | Grinnell | Poweshiek. |
| 69 | McAleer, James A. | Luxemburg | Dubuque. |
| 67 | McCurdy, T. E. | Hazleton | Buchanan. |
| 45 | McGinn, F. P. | Clinton | Clinton. |
| 1 | Marshall, S. T. | Keokuk | Lee. |
| 71 | Miller, Christian | Elgin | Fayette. |
| 44 | Miller, Thomas B. | Stanwood | Cedar. |
| 81 | Myers, W. H. H. | Milford | Dickinson, Emmet, Osceola. |
| 42 | Nicolaus, Henry E. | Wilton Junction | Muscatine. |
| 89 | Overfield, Elmer E. | Elma | Howard. |
| 74 | Patton, D. J. | Hampton | Franklin. |
| 4 | Payne, F. S. | Centerville | Appanoose. |
| 7 | Prentis, P. L. | Delphos | Ringgold. |
| 31 | Putnam, G. M. | Carson | Pottawattamie. |
| 88 | Roome, John S. | Calmar | Winneshiek. |
| 53 | Santee, I. B. | Danbury | Woodbury. |
| 69 | Sauer, Edmund J. | Dubuque | Dubuque. |
| 57 | Scott, W. J. | Ida Grove | Ida, Monona. |
| 28 | Shambaugh, John | Booneville | Madison. |
| 47 | Sokol, F. J. | Onslow | Jones. |
| 60 | Stallcop, Charles E. | Sac City | Sac. |
| 37 | Stewart, Charles W. | Clive | Polk. |
| 12 | Stratton, Cyrus L. | Red Oak | Montgomery. |
| 48 | Stuckslager, W. C. | Lisbon | Linn. |
| 72 | Sweet, Burton E. | Waverly | Bremer. |
| 16 | Temple, M. L. | Osceola | Clarke. |
| 43 | Theophilus, Wm. | Davenport | Scott. |
| 43 | Thuenen, Jr., Henry | Davenport | Scott. |
| 85 | Towner, W. B. | Charles City | Floyd. |
| 61 | Townsend, D. J. | Lohrville | Calhoun. |
| 52 | Veneman, Wm. J. | Maxwell | Story. |
| 28 | Warren, J. L. | Pella | Marion. |
| 75 | Way, Thomas A. | Britt | Hancock, Wright. |
| 77 | Wilson, A. J. | Marathon | Buena Vista. |
| 23 | Wilson, Charles J. | Washington | Washington. |
| 24 | Wilson, James | Hedrick | Keokuk. |
| 29 | Wilson, J. M. | Macksburg | Adair. |
| 66 | Wise, Charles A. | Cedar Falls | Black Hawk. |
| 35 | Wright, Nate | Stuart | Guthrie. |

COMMISSIONERS IN OTHER STATES.

List of commissioners for Iowa in other states, qualified to act as such this 1st day of June, 1900, whose terms of office will not expire prior to July 5, 1900, published as required in section 390 of the code of 1897, showing their name, postoffice, date of commission, qualification and expiration of commission.

CALIFORNIA.

| NAME. | POSTOFFICE. | DATE OF EXPIRATION OF COMMISSION. | DATE ON AND AFTER WHICH QUALIFIED TO ACT. |
|----------------------|------------------|-----------------------------------|---|
| Lucius K. Chase..... | Los Angeles... | April 24, 1901 | April 25, 1898 |
| James L. King..... | San Francisco... | June 24, 1901 | June 25, 1898 |

CONNECTICUT.

| | | | |
|-------------------------------|----------------|----------------|----------------|
| James A. Smith..... | Hartford..... | Nov. 14, 1900 | Nov. 15, 1897 |
| Charles E. Thompson..... | Hartford..... | Nov. 14, 1900 | Nov. 15, 1897 |
| George Nichols..... | Hartford..... | Nov. 17, 1900 | Nov. 18, 1897 |
| Patrick McGovern..... | Hartford..... | Nov. 19, 1900 | Nov. 20, 1897 |
| Frederick G. Sexton..... | Hartford..... | Nov. 19, 1900 | Nov. 20, 1897 |
| Frank F. Bishop..... | Hartford..... | Jan. 2, 1901 | Jan. 3, 1898 |
| Livingston W. Cleaveland..... | New Haven..... | March 17, 1901 | March 18, 1898 |

DISTRICT OF COLUMBIA.

| | | | |
|-----------------------|---------------|---------------|---------------|
| John E. Mitchell..... | Washington... | June 23, 1902 | June 24, 1899 |
| Charles S. Bundy..... | Washington... | July 12, 1902 | July 13, 1899 |

ILLINOIS.

| | | | |
|--------------------------|------------------|----------------|----------------|
| Frank P. Crandon..... | Chicago..... | Nov. 3, 1900 | Nov. 4, 1897 |
| Albin R. Peterson..... | Chicago..... | Nov. 11, 1900 | Nov. 12, 1897 |
| Silas S. Willard..... | Chicago..... | Nov. 14, 1900 | Nov. 15, 1897 |
| William E. Bent..... | Chicago..... | Nov. 22, 1900 | Nov. 23, 1897 |
| Frank D. Mitchell..... | Chicago..... | Dec. 19, 1900 | Dec. 20, 1897 |
| Jonas Leroy Bennett..... | Chicago..... | Dec. 23, 1900 | Dec. 24, 1897 |
| Mark A. Foote..... | Chicago..... | Dec. 28, 1900 | Dec. 29, 1897 |
| Frank J. Cook..... | Bloomington..... | March 4, 1901 | March 5, 1898 |
| Simson W. King..... | Chicago..... | Jan. 13, 1901 | Jan. 14, 1898 |
| Wirt E. Humphrey..... | Chicago..... | June 12, 1901 | June 13, 1898 |
| Frank O. Capin..... | Bloomington..... | Aug. 3, 1901 | Aug. 4, 1898 |
| Arthur M. Lewald..... | Chicago..... | March 29, 1902 | March 30, 1899 |

MARYLAND.

| | | | |
|-----------------------|----------------|--------------|--------------|
| Harry O. Mathieu..... | Baltimore..... | Oct. 7, 1901 | Oct. 8, 1898 |
|-----------------------|----------------|--------------|--------------|

MASSACHUSETTS.

| | | | |
|-----------------------|------------------|----------------|----------------|
| Samuel Jennison..... | Boston..... | July 7, 1900 | July 8, 1897 |
| Arthur R. Torey..... | Boston..... | July 25, 1900 | July 26, 1897 |
| Wheeler H. Hall..... | Springfield..... | Nov. 25, 1900 | Nov. 26, 1897 |
| Charles H. Adams..... | Boston..... | Jan. 2, 1901 | Jan. 3, 1898 |
| Edward J. Jones..... | Boston..... | April 29, 1903 | April 30, 1900 |

MICHIGAN.

| | | | |
|-----------------|---------------|----------------|----------------|
| H. B. Hoyt..... | Port Huron... | April 17, 1901 | April 18, 1898 |
|-----------------|---------------|----------------|----------------|

MINNESOTA.

| | | | |
|--------------------|---------------|----------------|----------------|
| Lewis D. Mans..... | St. Paul..... | Sept. 28, 1901 | Sept. 29, 1898 |
|--------------------|---------------|----------------|----------------|

MISSOURI.

| | | | |
|-----------------------|-----------------|---------------|---------------|
| W. Eugene Parker..... | Kansas City.... | July 14, 1902 | July 15, 1899 |
|-----------------------|-----------------|---------------|---------------|

NEBRASKA.

| | | | |
|--------------------------|---------------|---------------|---------------|
| Samson Frank..... | South Omaha.. | Nov. 3, 1900 | Nov. 4, 1897 |
| Joe McKee..... | South Omaha.. | Nov. 3, 1900 | Nov. 4, 1897 |
| Harry C. Miller..... | South Omaha.. | Nov. 16, 1900 | Nov. 17, 1897 |
| F. R. Gosney..... | South Omaha.. | Nov. 24, 1900 | Nov. 25, 1897 |
| Clarence H. Moody..... | South Omaha.. | Nov. 22, 1900 | Nov. 23, 1897 |
| Wilber H. Rosecrans..... | South Omaha.. | Dec. 2, 1900 | Dec. 3, 1897 |
| Guy G. Ellis..... | South Omaha.. | Jan. 17, 1901 | Jan. 18, 1898 |

STATE GOVERNMENT.

NEW HAMPSHIRE.

| | | | | | |
|--------------------------|-------------|------|----------|------|----------|
| Frederick W. Hatch | Nashua..... | Jan. | 23, 1901 | Jan. | 24, 1898 |
|--------------------------|-------------|------|----------|------|----------|

NEW JERSEY.

| | | | | | |
|-----------------------|------------|------|---------|------|---------|
| Charles E. Weeks..... | Newark.... | Nov. | 7, 1900 | Nov. | 8, 1897 |
|-----------------------|------------|------|---------|------|---------|

NEW YORK.

| | | | | | |
|--------------------------|---------------|--------|----------|--------|----------|
| Alfred Macay..... | New York City | July | 13, 1900 | July | 14, 1897 |
| Henry Ballentyne..... | New York City | August | 12, 1900 | August | 13, 1897 |
| Hatley K. Armstrong..... | Penn Yan..... | Oct. | 27, 1900 | Oct. | 28, 1897 |
| William H. Cary..... | New York City | Nov. | 18, 1900 | Nov. | 19, 1897 |
| L. L. Cassidy..... | New York City | Nov. | 19, 1900 | Nov. | 20, 1897 |
| C. B. McMurray..... | Lansburg..... | Dec. | 17, 1900 | Dec. | 18, 1897 |
| Rufus K. McHarg..... | New York City | Jan. | 4, 1901 | Jan. | 5, 1898 |
| Charles Edgar Mills..... | New York City | Jan. | 4, 1901 | Jan. | 5, 1898 |
| Thomas W. Folsom..... | New York City | Jan. | 28, 1901 | Jan. | 29, 1898 |
| Isaac E. Garvey..... | New York City | Feb. | 20, 1901 | Feb. | 21, 1898 |
| William B. Cardozo..... | New York City | March | 14, 1901 | March | 15, 1898 |
| Edwin F. Corey..... | New York City | March | 30, 1901 | March | 31, 1898 |
| Joseph B. Braman..... | New York City | May | 22, 1901 | May | 23, 1898 |
| William Johnson..... | Buffalo..... | Feb. | 24, 1902 | Feb. | 25, 1899 |
| Vincent Roseman..... | New York City | Jan. | 23, 1902 | Jan. | 24, 1900 |
| Ella F. Braman..... | New York City | Dec. | 20, 1902 | Dec. | 21, 1899 |
| George H. Corey..... | New York City | Dec. | 19, 1902 | Dec. | 20, 1899 |
| Eleazer Jackson..... | New York City | Jan. | 23, 1903 | Jan. | 23, 1900 |
| John J. Coady..... | New York City | Feb. | 9, 1903 | Feb. | 10, 1900 |

OHIO.

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|-------------------------|----------------|-------|----------|-------|----------|
| Joseph T. Harrison..... | Cincinnati.... | Feb. | 20, 1901 | Feb. | 21, 1898 |
| Pearl N. Sigler..... | Dayton..... | April | 15, 1901 | April | 16, 1898 |

PENNSYLVANIA.

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|--------------------------|----------------|-------|----------|-------|----------|
| Samuel L. Taylor..... | Philadelphia.. | Sept. | 1, 1900 | Sept. | 2, 1897 |
| William F. Robb..... | Pittsburg..... | Oct. | 28, 1900 | Oct. | 29, 1897 |
| William Wagner, Jr..... | Philadelphia.. | Dec. | 15, 1900 | Dec. | 16, 1897 |
| Arthur Brossmann..... | Philadelphia.. | May | 1, 1901 | May | 2, 1898 |
| Kinley J. Tener..... | Philadelphia.. | Jan. | 22, 1901 | June | 23, 1898 |
| Charles W. Sparhawk..... | Philadelphia.. | July | 10, 1901 | July | 11, 1898 |
| Thomas J. Hunt..... | Philadelphia.. | May | 11, 1902 | May | 12, 1899 |
| George W. Hunt..... | Philadelphia.. | Nov. | 19, 1902 | Nov. | 20, 1899 |

RHODE ISLAND.

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|--------------------------|----------------|------|----------|------|----------|
| Fletcher S. Mason..... | Providence.... | Dec. | 19, 1900 | Dec. | 20, 1897 |
| Eugene B. Pendleton..... | Westerly..... | Jan. | 8, 1901 | Jan. | 4, 1898 |
| Gilman E. Jopp..... | Providence.... | Jan. | 18, 1901 | Jan. | 19, 1898 |

VERMONT.

| | | | | | |
|-----------------------|--------------|-------|----------|-------|----------|
| George E. Bottum..... | Rutland..... | Sept. | 21, 1900 | Sept. | 25, 1897 |
| O. E. Beach..... | Burlington.. | Dec. | 3, 1900 | Dec. | 4, 1897 |

WISCONSIN.

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|--------------------------|----------------|------|----------|------|----------|
| William S. Brockway..... | Milwaukee..... | Nov. | 11, 1900 | Nov. | 12, 1897 |
| Elsia W. Adams..... | Milwaukee..... | Feb. | 2, 1901 | Feb. | 3, 1898 |
| Charles A. Padley..... | Milwaukee..... | Feb. | 2, 1901 | Feb. | 3, 1898 |
| Eda Meinhardt..... | Burlington.... | Dec. | 7, 1901 | Dec. | 8, 1898 |

LAWS OF 1900.

WITH DATE OF APPROVAL OF EACH ACT.

CONTENTS.

GENERAL LAWS.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|------------------|-------|
| 1 | An act to amend chapter one (1) of the acts of the Twenty-seventh General Assembly of Iowa, relating to the publication of the laws of the state. Approved February 10, 1900..... | S. F. 112 | 1 |
| 2 | An act to amend paragraph numbered eight (8) of section eighty-nine (89) of the code, relating to the drawing of warrants by the auditor of state. Approved April 4, 1900..... | S. F. 281 | 1 |
| 3 | An act amending section one hundred and twenty-three (123) of the code, and to prohibit the charging off of balances of unexpended appropriations. Approved April 6, 1900..... | S. F. 257 | 2 |
| 4 | An act to amend section one hundred twenty-five (125) of the code, relating to the printing and binding of the reports of state officers. Approved April 7, 1900..... | S. F. 190 | 2 |
| 5 | An act to amend section one hundred and thirty-six (136) of the code, relating to the printing of the reports of the Academy of Science. Approved April 5, 1900..... | H. F. 78 | 3 |
| 6 | An act to provide for the making of biennial reports by state officers, commissions, and boards, for the publication thereof by the executive council, and for the repeal of section one hundred and sixty-three (163) of the code. Approved May 1, 1900..... | S. F. 335 | 3 |
| 7 | An act to amend section one hundred sixty-six (166) of the code [relating to the advertising for sealed proposals by the executive council]. Approved April 6, 1900..... | S. F. 347 | 4 |
| 8 | An act to amend section two hundred and twenty-seven (227) of the code, transferring Harrison county from the Fourth judicial district to the Fifteenth judicial district. Approved April 4, 1900.... | H. F. 21 | 4 |
| 9 | An act to repeal sections two hundred fifty-six (256) and two hundred fifty-eight (258) of the code, relating to the submission to the qualified electors of a city, the question of the establishment of a superior court, the election and term of office of the judge thereof, and the certification of the results of the election and filling vacancies in said office, and to enact substitutes therefor, and to amend section two hundred and seventy-six (276) of the code. Approved April 4, 1900..... | H. F. 193 | 5 |
| 10 | An act to amend section two hundred and sixty-one (261) of the code, relating to superior courts and changes of venue therefrom. Approved April 6, 1900..... | S. F. 273 | 6 |
| 11 | An act to amend chapter ten (10) of title three (3) of the code, relating to the admission of persons to practice as attorneys and counsellors in the courts of this state. Approved April 16, 1900..... | S. F. 176 | 6 |
| 12 | An act to amend section three hundred sixteen (316) of the code, relating to attorneys resident in other states. Approved April 3, 1900..... | S. F. 225 | 7 |
| 13 | An act to amend section three hundred and seventy (370) of the code, relating to administrators, guardians, trustees, and referees depositing funds with the clerk of the district court. Approved April 3, 1900..... | S. F. 156 | 8 |
| 14 | An act to amend section three hundred and seventy-one (371) of the code, relating to the duties and liabilities of the clerk of the district court. Approved February 24, 1900..... | S. F. 73 | 8 |

GENERAL LAWS—CONTINUED

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 15 | An act amending section five hundred and seventy-six (576) of the code, relative to the duties of township clerk. Approved March 29, 1900. | S. F. 60 | 9 |
| 16 | An act to amend section six hundred and two (602) of the code, relating to the election of officers in newly incorporated towns and providing for the election of assessor therein. Approved April 4, 1900. | S. F. 344 | 9 |
| 17 | An act to amend section six hundred and sixty-nine (669) of the code, relating to compensation of councilmen. Approved April 6, 1900. | S. F. 223 | 9 |
| 18 | An act to amend section seven hundred and four (704) of the code, relative to the general powers of cities and towns. Approved March 15, 1900. | S. F. 173 | 10 |
| 19 | An act to amend section seven hundred and twenty (720); section seven hundred and twenty-four (724); and section seven hundred and twenty-five (725) of the code, relating to powers of cities and towns. Approved February 21, 1900. | S. F. 40 | 10 |
| 20 | An act to amend section seven hundred and twenty-nine (729) of the code, in relation to the powers of library trustees. Approved March 2, 1900. | S. F. 67 | 11 |
| 21 | An act to amend section seven hundred and thirty-two (732) of the code, relating to the levying of taxes for library purposes. Approved March 5, 1900. | H. F. 54 | 11 |
| 22 | An act to amend section seven hundred and thirty-two (732) of the code as amended, relating to the powers of city and town councils to levy taxes for library purposes. Approved April 6, 1900. | H. F. 357 | 11 |
| 23 | An act to amend section seven hundred and forty (740) of the code, enabling school corporations to accept gifts and bequests. Approved February 27, 1900. | H. F. 3 | 12 |
| 24 | An act to amend section seven hundred forty-two (742) of the code, relating to the purchase and construction of waterworks. Approved April 4, 1900. | S. F. 131 | 12 |
| 25 | An act to amend sections seven hundred and forty-seven (747) and seven hundred and forty-eight (748) of the code as amended by chapter twenty-three (23) of the acts of the Twenty-seventh General Assembly, relating to waterworks. Approved March 3, 1900. | H. F. 39 | 13 |
| 26 | An act to amend section seven hundred seventy-seven (777) of the code, relating to temporary sidewalks. Approved April 6, 1900. | S. F. 140 | 13 |
| 27 | An act to amend section seven hundred seventy-nine (779) of the code, relating to the collection of taxes. Approved March 2, 1900. | S. F. 83 | 14 |
| 28 | An act to amend section seven hundred and ninety-nine (799) of the code, relating to street improvements, and special assessments. Approved April 6, 1900. | S. F. 254 | 14 |
| 29 | An act to regulate the levy and collection of special assessments in cities and towns, and cities acting under special charter. [Amendatory of chapters 7 and 8, title V, of the code, relating to street improvements.] Approved April 7, 1900. | S. F. 115 | 14 |
| 30 | An act to amend sections eight hundred and fifty-one (851) and eight hundred and fifty-two (852) of the code; also sections eight hundred and fifty (850) and eight hundred and fifty-nine (859) of the code as amended by chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly, relating to park commissioners. Approved February 14, 1900. | H. F. 6 | 15 |
| 31 | An act to amend section eight hundred and fifty-two (852) of the code and authorizing an increase of the tax levy for park purposes. Approved March 3, 1900. | H. F. 60 | 16 |
| 32 | An act to amend section eight hundred and ninety-four (894) of the code, relating to the taxation in cities and towns, and legalizing the acts and proceedings of incorporated towns. Approved April 3, 1900. | S. F. 325 | 16 |
| 33 | An act to amend section ten hundred and seventy-seven (1077) of the code, relative to the registration of voters. Approved April 6, 1900. | H. F. 343 | 17 |
| 34 | An act to amend section ten hundred and ninety-six (1096) of the code, in relation to time of closing polls at election. Approved March 14, 1900. | H. F. 8 | 17 |
| 35 | An act amending section eleven hundred and six (1106) of the code, in relation to form of ballots, and providing that voting upon constitutional amendments or other public measures shall be by separate ballot. Approved April 3, 1900. | S. F. 295 | 18 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 36 | An act to amend section eleven hundred and nineteen (1119) of the code, in relation to the marking and validity of ballots. Approved April 7, 1900 | H. F. 291 | 18 |
| 37 | An act to provide for the greater purity of elections, for the casting, registering, recording, and counting of ballots or votes by means of voting machines, and supplementary to, and in aid of, the present election laws. Also creating a board of voting machine commissioners and defining their duties, and repealing all laws in conflict with this act. [Additional to chapter 3, title VI, of the code, relating to elections.] Approved April 16, 1900 | H. F. 304 | 19 |
| 38 | An act to amend section eleven hundred and seventy-three (1173) of the code, relating to the election of presidential electors. Approved March 15, 1900 | S. F. 30 | 22 |
| 39 | An act to amend section twelve hundred and twenty-two (1222) of the code, relating to appeals in certain cases. Approved February 24, 1900 | S. F. 128 | 22 |
| 40 | An act to encourage the manufacture of sugar in the state of Iowa, by making certain exemptions in taxes. [Amendatory of chapter 1, title VII, of the code, relating to the assessment of taxes.] Approved April 6, 1900 | H. F. 242 | 23 |
| 41 | An act to repeal section thirteen hundred and six (1306) of the code, and to enact a substitute therefor, relating to the assessment of taxes, and limiting the indebtedness of counties, and other political and municipal corporations, including cities acting under special charter. Approved April 6, 1900 | S. F. 39 | 23 |
| 42 | An act to provide for the taxation of the property of telegraph and telephone companies, to amend section one thousand three hundred and thirty (1330) of the code, and to repeal section one thousand three hundred and thirty-one (1331) of the code. Approved April 7, 1900 | S. F. 29 | 24 |
| 43 | An act to amend section thirteen hundred and thirty-three (1333) of the code, and enacting certain provisions relative to the taxing of insurance corporations. Approved March 30, 1900 | S. F. 352 | 25 |
| 44 | An act to amend section thirteen hundred and forty (1340) of the code, relating to the assessment of taxes. Approved March 21, 1900 | S. F. 148 | 27 |
| 45 | An act providing for the taxation of the property of express companies and repealing sections thirteen hundred and forty-five (1345) and thirteen hundred and forty-six (1346) of the code, and chapter thirty-one (31) of the acts of the Twenty-seventh General Assembly. Approved April 7, 1900 | S. F. 66 | 27 |
| 46 | An act to amend section one thousand three hundred and forty-eight (1348) of the code, relative to license of peddlers. Approved April 6, 1900 | H. F. 144 | 31 |
| 47 | An act to repeal section one thousand three hundred and eighty-five (1385) of the code and enact a substitute therefor, relative to the correction of assessment and tax list. Approved April 6, 1900 | H. F. 145 | 31 |
| 48 | An act to repeal section thirteen hundred and eighty-nine (1389) of the code, and to enact a substitute therefor, in relation to the keeping of a record of delinquent taxes. Approved April 7, 1900 | S. F. 138 | 32 |
| 49 | An act to authorize the executive council to reassess and relevy taxes heretofore or hereafter held to be invalid, and to certify the same to the proper county officers, when necessary and to authorize such officers to levy such taxes. [Additional to chapter 1, title VII of the code, relating to assessment of taxes.] Approved April 6, 1900 | S. F. 346 | 33 |
| 50 | An act to authorize boards of supervisors to provide for the discovery of property withheld from taxation, and to list the same and collect taxes thereon, and to legalize contracts heretofore made for that purpose by boards of supervisors upon certain conditions. [Additional to chapter 2, title VII, of the code, relating to collection of taxes.] Approved April 7, 1900 | S. F. 219 | 33 |
| 51 | An act to amend chapter four (4) of title seven (7) of the code, and chapter thirty-seven (37) of the acts of the Twenty-seventh (27th) General Assembly, relating to the assessment and collection of the collateral inheritance tax. Approved April 7, 1900 | S. F. 337 | 34 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 52 | An act to amend section fifteen hundred and sixty (1560) of the code, relating to the service of notice to remove obstructions in public highways. Approved March 23, 1900 | H. F. 187 | 37 |
| 53 | An act to amend section one thousand five hundred sixty-three (1563) of the code, relating to the Russian thistle. Approved April 3, 1900 | H. F. 29 | 38 |
| 54 | An act to amend section fifteen hundred and seventy (1570) of the code, relating to the trimming of hedges. Approved March 29, 1900 | S. F. 52 | 38 |
| 55 | An act to amend section fifteen hundred and seventy-one (1571) of the code, relative to the operation of steam threshing engines on the public highway. Approved April 6, 1900 | H. F. 189 | 38 |
| 56 | An act to amend section sixteen hundred and eighteen (1618) of the code, relating to the manner of renewal of corporations, and to provide for the fees to be paid upon renewal of corporations for pecuniary profit. Approved March 15, 1900 | H. F. 89 | 39 |
| 57 | An act to amend section sixteen hundred and twenty-seven (1627) of the code, relating to issuance, delivery, and transfer of shares of the capital stock of corporations. Approved April 16, 1900 | S. F. 326 | 39 |
| 58 | An act to create a department of agriculture, and repeal sections sixteen hundred and fifty-three (1653), sixteen hundred and fifty-four (1654), sixteen hundred and fifty-five (1655), sixteen hundred and fifty-six (1656), sixteen hundred and fifty-seven (1657), sixteen hundred and seventy-four (1674), sixteen hundred and eighty-two (1682), sixteen hundred and eighty-three (1683) of the code, and chapter forty-two (42) of the acts of the Twenty-seventh (27) General Assembly, and amend sections sixteen hundred and seventy-nine (1679), and sixteen hundred and eighty-one (1681) of the code, and making an appropriation therefor. Approved March 21, 1900 | S. F. 165 | 40 |
| 59 | An act to amend chapter forty-three (43) of the acts of the Twenty-seventh General Assembly in relation to state aid to district and county agricultural societies, and to amend section sixteen hundred and fifty-eight (1658) and section sixteen hundred and fifty-nine of the code. Approved April 6, 1900 | S. F. 322 | 43 |
| 60 | An act to amend section seventeen hundred and nine (1709) of the code, relating to insurance. Approved April 2, 1900 | H. F. 175 | 44 |
| 61 | An act to amend section seventeen hundred and ten (1710) of the code, relating to limitation of insurance risks. Approved April 16, 1900 | H. F. 243 | 44 |
| 62 | An act to repeal section seventeen hundred twenty (1720) of the code, relating to the auditor's insurance report and enact a substitute therefor. Approved March 14, 1900 | H. F. 188 | 45 |
| 63 | An act to amend section seventeen hundred and forty-three (1743) of the code, relative to stipulations of arbitration in policies of insurance. Approved April 16, 1900 | S. F. 68 | 45 |
| 64 | An act to amend section seventeen hundred and forty-three (1743) of chapter four (4) title nine (9) of the code, relating to insurance other than life. Approved April 4, 1900 | H. F. 45 | 45 |
| 65 | An act relating to insurance companies and associations and to provide for the incorporation, regulation, and government of life insurance corporations on the stipulated premium plan, and to amend chapter seven (7), title nine (9) of the code, and providing a penalty for the violation of the provisions hereof. Approved April 7, 1900 | S. F. 191 | 46 |
| 66 | An act to amend section eighteen hundred and six (1806) of the code, relating to loans on life insurance policies. Approved April 7, 1900 | H. F. 174 | 49 |
| 67 | An act to add to chapter ten (10) of title nine (9) and to amend sections one thousand eight hundred and forty-eight (1848) and one thousand eight hundred and fifty-two (1852) of the code, relating to savings banks. Approved April 3, 1900 | S. F. 8 | 50 |
| 68 | An act to amend section eighteen hundred eighty-nine (1889) of the code, relating to the receiving of time deposits by loan and trust companies. Approved April 6, 1900 | H. F. 260 | 51 |
| 69 | An act to amend chapter thirteen (13), title nine (9) of the code, and to repeal chapter forty-eight (48) acts of the 27th General Assembly, relating to building and loan associations, and defining certain offenses and providing penalties therefor. Approved May 1, 1900 | S. F. 311 | 51 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 70 | An act to amend section nineteen hundred and ninety-eight (1998) of the code, relating to condemnation of additional ground for railway purposes. Approved April 3, 1900..... | S. F. 274 | 55 |
| 71 | An act to regulate the sale, and require the redemption, of passenger tickets by common carriers. [Amendatory of chapter 7, title X of the code, relating to the regulation of carriers.] Approved April 4, 1900..... | H. F. 119 | 56 |
| 72 | An act to amend the military code of Iowa. [An act to amend sections twenty-one hundred and seventy-three (2173), twenty-one hundred and seventy-eight (2178), twenty-one hundred and eighty (2180), twenty-two hundred and three (2203), and twenty-two hundred and twelve (2212) of the code, and to repeal sections twenty-one hundred and seventy-six (2176), twenty-one hundred and seventy-nine (2179), twenty-one hundred and eighty-one (2181) and twenty-two hundred and eleven (2211), and to enact substitutes therefor, relating to the militia.] Approved April 16, 1900..... | H. F. 146 | 57 |
| 73 | An act to amend section two thousand two hundred thirteen (2213) of the code, relating to compensation of officers and soldiers of the Iowa National Guard. Approved April 5, 1900..... | H. F. 82 | 58 |
| 74 | An act to amend section twenty-three hundred eighty-two (2382) of the code, relating to the sale of intoxicating liquor. Approved April 6, 1900..... | S. F. 121 | 59 |
| 75 | An act to amend sections two thousand three hundred and ninety (2390), and two thousand three hundred and ninety-three (2393) of the code, relating to bonds of pharmacists. Approved April 3, 1900..... | S. F. 33 | 59 |
| 76 | An act to amend section two thousand four hundred and one (2401) of the code, relative to conducting business under permits. Approved February 28, 1900..... | H. F. 48 | 60 |
| 77 | An act to amend section two thousand four hundred and three (2403) of the code, relating to selling, or giving to minors or intoxicated persons or persons in the habit of becoming intoxicated, intoxicating liquors. Approved April 6, 1900..... | H. F. 135 | 60 |
| 78 | An act to amend section twenty-four hundred fifty-one (2451) of the code, relative to the revocation of a bar to proceedings against persons selling intoxicating liquors. Approved April 6, 1900..... | H. F. 374 | 60 |
| 79 | An act to amend section twenty-four hundred and eighty-three (2483) of the code, relating to the compensation of mine inspectors. Approved April 7, 1900..... | S. F. 272 | 61 |
| 80 | An act to amend section two thousand four hundred and ninety (2490) of the code, relating to mines and mining. Approved March 23, 1900..... | H. F. 22 | 61 |
| 81 | An act to amend section two thousand four hundred and ninety (2490) of the code, relative to the payment of coal-miners. Approved March 29, 1900..... | S. F. 21 | 61 |
| 82 | An act requiring mine foremen, pit bosses, and hoisting engineers to submit to examination, and to hold certificates of competency, and providing for the punishment of persons violating the provisions of this act. [Amendatory of chapter 9, title XII, of the code, relating to mines and mining.] Approved March 23, 1900..... | H. F. 124 | 61 |
| 83 | An act to amend section two thousand five hundred and eight (2508) of the code, in relation to the inspection and use of the products of petroleum. Approved April 7, 1900..... | S. F. 100 | 62 |
| 84 | An act to amend sections two thousand five hundred twelve (2512), two thousand five hundred thirteen (2513), and two thousand five hundred fourteen (2514) of the code, in relation to the inspection of passenger-boats. Approved March 29, 1900..... | S. F. 194 | 63 |
| 85 | An act to amend section twenty-five hundred and fifteen (2515) of the code, relating to the appointment by the dairy commissioner of a deputy and assistant, and fixing their compensation. Approved April 3, 1900..... | S. F. 214 | 64 |
| 86 | An act to protect game and provide a fund to pay the expenses of prosecutions under this act. [Additional to chapter 15, title XII of the code, relating to the care and propagation of fish and the protection of birds and game.] Became a law on publication without approval of governor..... | H. F. 132 | 64 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 87 | An act to repeal section 6 of [chapter eighty-six (86)] an act of the Twenty-eighth General assembly, entitled "an act to protect game and to provide a fund to pay the expenses and prosecutions under this act," and to enact a substitute therefor. Approved April 6, 1900. | H. F. 396 | 66 |
| 88 | An act to amend section two thousand five hundred sixty-four (2564) of the code, in relation to public health districts. Approved April 16, 1900 | H. F. 55 | 66 |
| 89 | An act to amend section twenty-five hundred seventy-six (2576) and section twenty-five hundred eighty-two (2582) of the code, relating to the examination of persons beginning the practice of medicine. Approved February 24, 1900 | S. F. 43 | 67 |
| 90 | An act to amend section two thousand five hundred and eighty-three (2583) of chapter seventeen (17), title twelve (12) of the code, relating to the compensation of the secretary of the state board of medical examiners. Approved April 4, 1900 | S. F. 143 | 67 |
| 91 | An act to repeal chapter nineteen (19) of title twelve (12) of the code, and enacting a substitute therefor, creating a board of dental examiners, and regulating the practice of dentistry. Approved April 16, 1900 | S. F. 160 | 68 |
| 92 | An act to define the powers of the board of control in relation to the pension money of members of the Iowa soldiers' home. [Amendatory of chapter 20, title XII, of the code, relating to the soldiers' home, and chapter 1.8, of the acts of the 27th General Assembly, relating to the board of control.] Approved March 29, 1900 | H. F. 252 | 70 |
| 93 | An act to regulate the practice of veterinary medicine, surgery, and dentistry in the state of Iowa, and to provide penalties for a violation thereof. [Additional to title XII, of the code, relating to the policy of the state.] Approved May 5, 1900 | H. F. 179 | 71 |
| 94 | An act to amend sections twenty-six hundred and twenty-two (2622) and twenty-six hundred and twenty-seven (2627) of the code relative to the duties and expenses of the superintendent of public instruction. Approved April 4, 1900 | S. F. 178 | 73 |
| 95 | An act [to amend section twenty-six hundred twenty-nine (2629) of the code,] relating to examination of teachers for state certificates and state diplomas. Approved April 6, 1900 | H. F. 186 | 73 |
| 96 | An act to repeal section twenty-six hundred and thirty (2630) of the code and to enact a substitute therefor, relating to granting teachers' certificates by the educational board of examiners. Approved April 4, 1900. | S. F. 135-193 | 73 |
| 97 | An act providing for the levy of a special tax of one-tenth of a mill on the dollar, upon the assessed valuation of taxable property of the state, for the erection, improvement, and equipment of buildings for the state university. [Additional to chapter 3, title XIII, of the code, relating to state university.] Approved March 2, 1900 | S. F. 10 | 74 |
| 98 | An act to amend section twenty-six hundred and sixty-seven (2667) of the code, relating to the rate of interest to be charged in loaning the endowment fund of the state college of agriculture and the mechanic arts. Approved January 24, 1900 | S. F. 6 | 74 |
| 99 | An act to levy a tax to provide for the erection, improvement, and equipment of necessary buildings for the Iowa state college of agriculture and mechanic arts. [Additional to chapter 4, title XIII, of the code, relating to the state college of agriculture and mechanic arts.] Approved February 28, 1900 | H. F. 42 | 75 |
| 100 | An act repealing sections two thousand seven hundred two (2702), two thousand seven hundred three (2703), two thousand seven hundred five (2705) of the code, and chapter eighty (80) of the laws of the Twenty-seventh (27th) General Assembly, and amending chapter eight (8) of title thirteen (13) of the code, in relation to industrial schools. Approved April 16, 1900 | H. F. 215 | 75 |
| 101 | An act making provision for the support of the department of the industrial school for girls, at Mitchellville, Iowa. [Amendatory to chapter 8, title XIII, of the code, relative to the industrial school, and chapter 81 of the acts of the Twenty-seventh General Assembly, relating to the support of the industrial school.] Approved April 5, 1900 | S. F. 306 | 77 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page |
|-------|--|------------------|------|
| 102 | An act relating to the industrial school for girls and to establish a reformatory for females at Anamosa, Iowa, to be known as the Iowa industrial reformatory for females, and to make appropriations therefor. [Additional to chapter 8, title XIII of the code, relating to industrial school, and chapter 2, title XXVI, relating to penitentiaries.] Approved April 6, 1900 | H. F. 137 | 77 |
| 103 | An act providing for closing the industrial home for the blind, and for paying for the transportation of inmates to their homes, and authorizing the board of control of state institutions, to employ and pay a custodian to care for the buildings and property, and authorizing said board to lease the land and collect the rentals thereof, and to sell or dispose of the personal property at said institution, and making an appropriation to carry out the provisions of this act. Also providing for the transfer to the general funds of the state certain unexpended balances of special appropriations. [Additional to chapter 10, title XIII, of the code, relating to the industrial home for the blind.] Approved April 6, 1900 | H. F. 410 | 79 |
| 104 | An act to amend section twenty-seven hundred and fifty (2720) of the code, relating to special meetings of voters of school corporations. Approved April 4, 1900 | S. F. 310 | 81 |
| 105 | An act to amend section two thousand seven hundred and fifty-five (2755) of the code, relating to the number of election precincts into which school corporations of more than five thousand (5,000) inhabitants may be divided. Approved February 9, 1900 | S. F. 109 | 81 |
| 106 | An act [to amend section twenty-seven hundred seventy-one (2771) of the code], relating to the calling of a special election to fill vacancies on boards of school directors. Approved April 7, 1900 | H. F. 204 | 81 |
| 107 | An act to amend section twenty-seven hundred and seventy-eight (2778) of the code, relative to the employment of teachers. Approved April 16, 1900 | H. F. 105 | 82 |
| 108 | An act to amend section two thousand eight hundred and six (2806) of the code, in relation to the contingent fund. Approved April 7, 1900 | S. F. 183 | 82 |
| 109 | An act to provide for the teaching of the elements of vocal music in all the public schools of Iowa. [Amendatory of chapter 14, title XIII, of the code, relating to the system of common schools.] Approved April 19, 1900 | H. F. 68 | 82 |
| 110 | An act to establish libraries for the use of teachers, pupils, and other residents in all school districts. [Amendatory of chapter 14, title XIII, of the code, relating to the systems of common schools.] Approved March 29, 1900 | S. F. 240 | 83 |
| 111 | An act to amend section twenty-eight hundred and thirty-one (2831) of the code, relating to county uniformity of text-books. Approved March 29, 1900 | S. F. 116 | 83 |
| 112 | An act to amend section twenty-eight hundred and thirty-two (2832) of the code, in relation to the distribution of text-books in counties adopting a uniform series. Approved March 14, 1900 | H. F. 113 | 84 |
| 113 | An act to amend sections twenty-eight hundred and forty-nine (2849) and twenty-eight hundred and fifty-five (2855) of the code, relating to the school fund, loans and interest. Approved March 3, 1900 | S. F. 136 | 84 |
| 114 | An act for the consolidation of the miscellaneous portion of the state library with the historical department, and defining the duties and fixing the salaries of the librarian, assistant, and the curator, and making an appropriation for the support of the state library. [Amendatory of chapter 17, title XIII, of the code, relating to the state library and historical collections.] Approved March 12, 1900 | S. F. 218 | 85 |
| 115 | An act to amend section twenty-eight hundred and eighty-one (2881) of the code, relating to the compensation of the state librarian and his assistants. Approved April 6, 1900 | S. F. 318 | 86 |
| 116 | An act to create a library commission and promote the establishment and efficiency of free public libraries and public school libraries in the state of Iowa, and to appropriate money therefor. [Additional to title XIII, of the code, relating to education.] Approved March 20, 1900 | S. F. 32 | 86 |

GENERAL LAWS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|------------------|-------|
| 117 | An act granting the right to corporations organized under the laws of a foreign country, and corporations organized under the laws of this country, one-half of the stock of which is owned and controlled by non-resident aliens, to hold and dispose of real property, and to legalize certain contracts and conveyances of such corporations. [Amendatory of chapter 1, title XIV, of the code, relating to the rights of aliens.] Approved March 14, 1900..... | H. F. 157 | 87 |
| 118 | An act making notarial seals of nonresident notaries public <i>prima facie</i> evidence that the words thereon engraved conform to the requirements of the law of the place where the certificate purports to have been made. [Amendatory of chapter 6, title XIV, of the code relating to the conveyance of real estate.] Approved February 10, 1900..... | S. F. 4 | 88 |
| 119 | An act to amend section twenty-nine hundred and seventy-eight (2978) of the code, relating to the extent of a homestead, if within a city or town. Approved April 6, 1900..... | S. F. 120 | 89 |
| 120 | An act to amend section three thousand one hundred and thirty-eight (3138) of the code, in relation to hotel and innkeepers' liabilities. Approved April 5, 1900..... | H. F. 9 | 89 |
| 121 | An act to define the place of bringing actions against any corporation, company, person owning, leasing, operating, or maintaining a coal-mine. [Amendatory of chapter 4, title XVIII of the code, relative to place of bringing action.] Approved February 10, 1900..... | S. F. 38 | 89 |
| 122 | An act to amend section thirty-nine hundred and fifty-eight (3958) of the code, relating to return of executions. Approved March 29, 1900..... | S. F. 276 | 90 |
| 123 | An act to amend section four thousand and twenty-seven (4027) of the code, relating to notice of execution sales. Approved February 10, 1900..... | S. F. 15 | 90 |
| 124 | An act to amend section four thousand and fifty-one (4051) of the code, relating to the redemption of real estate sold upon execution. Approved April 4, 1900..... | H. F. 129 | 90 |
| 125 | An act to amend section four thousand six hundred and eight (4608) of the code, relating to communications in professional confidence. Approved February 9, 1900..... | S. F. 14 | 90 |
| 126 | An act to amend section forty-eight hundred and seven (4807) of the code, relating to malicious mischief and trespass. Approved February 24, 1900..... | S. F. 88 | 91 |
| 127 | An act to punish railway train robbers. [Additional to chapter 4, title XXIV, of the code, relating to malicious mischief and trespass.] Approved March 29, 1900..... | S. F. 90 | 91 |
| 128 | An act providing for the payment by the state of costs and fees incurred in prosecutions for escaping from the penitentiary. [Additional to chapter 7, title XXIV, of the code, relating to offenses against public justice.] Approved March 23, 1900..... | H. F. 66 | 92 |
| 129 | An act to repeal section forty-nine hundred and forty-six (4946) of the code, relating to bodies for medical purposes and enacting a substitute therefor. Approved April 16, 1900..... | S. F. 117 | 92 |
| 130 | An act prohibiting the use of gasoline, benzine, naphtha, and other explosives in tenements. [Additional to chapter ten (10), title twenty-four (24) of the code.] Approved April 4, 1900..... | H. F. 136 | 93 |
| 131 | An act to prevent and punish the desecration of the flag of the United States. [Additional to chapter II, title XXIV, of the code, relating to offenses against the public policy.] Approved April 6, 1900..... | S. F. 159 | 94 |
| 132 | An act to amend section five thousand and thirty-four (5034) of the code, relating to using blasphemous or obscene language. Approved March 2, 1900..... | S. F. 35 | 94 |
| 133 | An act to punish persons engaging in boxing contests or sparring exhibitions where an admission fee is charged, those who knowingly aid, abet or assist such contests and exhibitions, and those who knowingly permit any ground, lot, building, hall, or structure to be used for such contests or exhibitions. [Amendatory of chapter 12, title XXIV, of the code, relating to offenses against the public peace.] Approved April 6, 1900..... | S. F. 84 | 94 |
| 134 | An act to amend section five thousand two hundred and fifty-eight (5258) of the code, relating to minutes to be kept by grand juries. Approved April 2, 1900..... | S. F. 13 | 95 |

APPROPRIATION ACTS.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 135 | An act to amend section five thousand three hundred and seventy-three (5373) of the code, relative to the offering of evidence on the part of the state in the trial of criminal causes. Approved February 17, 1900..... | H. F. 52 | 95 |
| 136 | An act to amend section five thousand six hundred sixty-two (5662) and five thousand six hundred sixty-seven (5667) of the code, relating to bonds of wardens and clerks of the penitentiaries. Approved April 3, 1900..... | S. F. 260 | 95 |
| 137 | An act to amend section five thousand six hundred and eighty-five (5685) of the code, relative to gate receipts at state penitentiaries. Approved April 7, 1900..... | S. F. 253 | 96 |
| 138 | An act to prohibit the manufacture of pearl buttons and butter tubs in the state penitentiary. [Amendatory of chapter 2, title XXVI, of the code, relating to the penitentiaries.] Approved April 7, 1900..... | S. F. 7 | 96 |
| 139 | An act to repeal chapter thirty-eight (38) of the laws of the Twenty-seventh General Assembly, relative to the cutting of weeds on the public roads, and to enact a substitute in lieu thereof. Approved April 6, 1900..... | H. F. 14 | 97 |
| 140 | An act authorizing the board of control to use unexpended balance yet remaining of appropriation made in chapter one hundred and forty (140) of the acts of the Twenty-sixth General Assembly, and to amend chapter fifty-four (54) of the acts of Twenty-seventh General Assembly, relating to compensation for keeping patients in the insane hospitals. Approved April 7, 1900..... | S. F. 367 | 97 |
| 141 | An act to amend section one (1) of chapter seventy-four (74) of the laws of the Twenty-seventh General Assembly, in relation to the salary of the chief executive officer of the Iowa soldiers' orphans' home at Davenport. Approved April 3, 1900..... | H. F. 166 | 98 |
| 142 | An act to amend section one (1) of chapter ninety-five (95) of the acts of the Twenty-seventh General Assembly, in relation to the issuance of bonds by school corporations. Approved April 6, 1900..... | S. F. 271 | 98 |
| 143 | An act to amend chapter one hundred and eighteen (118) of the laws of the Twenty-seventh General Assembly, relating to the management and control of certain state institutions, and the defining of certain offenses and providing penalties therefor. Approved April 7, 1900..... | S. F. 342 | 98 |
| 144 | An act placing all private and county institutions caring for insane persons under the supervision of the board of control of state institutions, and requiring them to be regularly inspected and providing for the expense thereof, and requiring the adoption of rules and regulations by said board relative to the keeping of patients therein, and authorizing the transfer of patients in the state hospitals to such private and county institutions, and providing for the removal of patients in certain cases from said private and county institutions, and for the discharge of patients therefrom and from the state hospitals. [Additional to chapter 118 of the acts of the Twenty-seventh General Assembly relating to the board of control.] Approved April 7, 1900..... | S. F. 256 | 99 |
| 145 | An act to amend chapter one hundred forty-eight (148) of the acts of the Twenty-seventh General Assembly of Iowa, relating to traveling libraries. Approved April 4, 1900..... | S. F. 230 | 102 |
| 146 | An act repealing section nine (9), chapter one hundred sixty (160), of the acts of the Ninth General Assembly, and providing for the payment by the treasurer of state of swamp land indemnity money direct to county authorities. Approved April 6, 1900..... | H. F. 368 | 102 |
| 147 | An act to amend chapter sixty-one (61) of the private, local and temporary acts of the Fifteenth (15) General Assembly, confirming in the state university of Iowa the title to certain town lots and streets. Approved February 24, 1900..... | S. F. 11 | 103 |

APPROPRIATION ACTS.

| | | | |
|-----|--|-----------|-----|
| 148 | An act to provide for the general levy for state purposes for the year nineteen hundred (1900) and subsequent years. Approved April 7, 1900..... | H. F. 413 | 104 |
| 149 | An act making appropriations for the payment of state and judicial officers, state and other expenses. Approved April 7, 1900..... | S. F. 368 | 104 |

APPROPRIATION ACTS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|---|---------------------|-------|
| 150 | An act making appropriations for the construction, repair, support, and contingent funds for the state hospitals, the penitentiaries, the industrial schools for boys and girls, the institution for feeble-minded children, the school for the deaf, college for the blind, the soldiers' orphans' home, and the soldiers' home. Approved April 7, 1900..... | H. F. 408 | 108 |
| 151 | An act making appropriations for the fish and game commission of the state of Iowa. Approved April 6, 1900..... | S. F. 201 | 111 |
| 152 | An act making appropriations to the Iowa state college of agriculture and mechanic arts, the state university, and the state normal school. Approved April 6, 1900..... | H. F. 409 | 112 |
| 153 | An act appropriating money for the benefit of the industrial home for the blind, at Knoxville, Iowa. Approved April 2, 1900..... | S. F. 305 | 113 |
| 154 | An act appropriating money for the completion of the classification of the state library. Approved April 5, 1900..... | H. F. 355 | 113 |
| 155 | An act to increase the support of the state historical department. Approved April 7, 1900..... | S. F. 292 | 114 |
| 156 | An act to provide for the finishing and furnishing of the historical building. Approved April 6, 1900..... | S. F. 47 | 114 |
| 157 | An act appropriating money to the state historical society of Iowa. Approved March 15, 1900..... | S. F. 58 | 115 |
| 158 | An act making an appropriation for Benedict home at Des Moines, Iowa. Approved April 5, 1900..... | S. F. 126 | 115 |
| 159 | An act to appropriate thirty-five hundred dollars, or so much thereof as may be necessary, to pay the additional employes of the general assembly. Approved January 19, 1900..... | S. F. 12 | 115 |
| 160 | An act appropriating money to defray the expenses of the inauguration ceremonies. Approved February 24, 1900..... | S. F. 163 | 116 |
| 161 | An act appropriating the sum of one thousand four hundred and forty dollars (\$1,440.00) to the supreme court contingent fund. Approved January 24, 1900..... | S. F. 18 | 116 |
| 162 | An act making an appropriation for the purchase of 30,000 railroad commissioners' official maps, to be distributed by the members of the general assembly and railroad commissioners. Approved March 2, 1900..... | S. F. 72 | 117 |
| 163 | An act making appropriation for repairs on the rooms in the capitol building now occupied by the board of control, and for furnishing the same. Approved April 6, 1900..... | S. F. 45 | 117 |
| 164 | An act appropriating money to pay express and freight. Approved March 2, 1900..... | S. F. 155 | 118 |
| 165 | An act making an appropriation for reimbursing certain patients in the hospital for the insane at Mt. Pleasant, Iowa. Approved April 7, 1900..... | S. F. 194 | 118 |
| 166 | An act making an appropriation to pay the expense of returning to this state the members of the fifty-first regiment infantry, Iowa volunteers. Approved April 5, 1900..... | S. F. 363 | 119 |
| 167 | An act to provide for the erection of monuments to mark the positions occupied by Iowa volunteers at the battle of Shiloh, Tennessee, and to make an appropriation to pay for the same, and to pay the expenses of the commissioners. Approved April 6, 1900..... | H. F. 106 | 120 |
| 168 | An act to provide for and aid in the erection of a memorial to Sergeant Charles Floyd. Approved April 7, 1900..... | S. F. 50 | 121 |
| 169 | An act to reimburse Jones county for costs incurred in prosecutions for the violation of section four thousand eight hundred ninety-seven (4897), code of 1897. Approved April 6, 1900..... | H. F. 76 | 121 |
| 170 | An act making an appropriation to satisfy a claim of Clayton county against the state of Iowa. Approved April 7, 1900..... | S. F. 298 | 122 |
| 171 | An act to authorize the auditor of state to issue a warrant for two hundred and seventy-five dollars (\$275 00) to Mrs. Mary E. McCully, widow of Hon. H. M. McCully, deceased, representative from Marion county in the Twenty-seventh General Assembly, for the balance due him as member thereof. Approved February 27, 1900..... | H. F. 101 | 122 |
| 172 | An act to appropriate the sum of five hundred dollars (\$500.00) to pay John F. Oliver for legal services rendered in behalf of the state in a case involving the validity and construction of the will of the late Baxter Whiting. Approved April 7, 1900..... | S. F. 258 | 122 |
| 173 | An act making an appropriation to provide for the education of Linnie Hagnewood. Approved April 6, 1900..... | H. F. 261 | 123 |

SPECIAL ACTS AND LEGALIZING ACTS.

| Chap. | TITLE. | ENGROSSED BILLS | Page. |
|-------|--|--------------------|-------|
| 174 | An act to pay over money belonging to the estate of William Parks, uninherited, and escheated to, and now in the treasury of, the state of Iowa. Approved April 6, 1900..... | H. F. 34 | 123 |

SPECIAL ACTS.

| | | | |
|-----|--|-----------|-----|
| 175 | An act to apportion the state into representative districts and declare the ratio of representation. Approved April 6, 1900..... | H. F. 389 | 125 |
| 176 | An act to appoint a joint committee of the senate and house to revise and codify the laws in relation to special assessments for public improvements in municipal corporations, and any other laws in relation to municipal corporations deemed necessary; defining the duties of the committee; providing for the publication and distribution of its report; and making an appropriation for the payment of the expenses of the committee. Approved April 6, 1900..... | S. F. 323 | 128 |
| 177 | An act creating the capitol improvement commission, defining its duties, and making appropriations therefor. Approved April 7, 1900..... | S. F. 348 | 129 |
| 178 | An act authorizing the appointment of a commission to ascertain and exactly determine the positions of Iowa troops in the siege of Vicksburg, and to make an appropriation to pay the necessary traveling expenses of the members of the commission. Approved March 29, 1900..... | S. F. 102 | 130 |
| 179 | An act to authorize the improvement and regulate the use of the Des Moines river and its bed and banks within the corporate limits of the city of Des Moines. Approved March 21, 1900..... | H. F. 56 | 131 |
| 180 | An act authorizing the Waterloo & Cedar Falls Rapid Transit Company to construct its railway over the grounds of the state used for normal school at Cedar Falls, Iowa. Approved April 6, 1900.. | S. F. 364 | 132 |
| 181 | An act to relinquish to Axel B. Erickson the undivided one-third part of lot numbered eighteen (18) in block numbered three (3) in Aiken's first addition to the city of Clinton, Clinton county, Iowa. Approved March 3, 1900..... | H. F. 134 | 133 |
| 182 | An act to surrender jurisdiction over real property to be acquired by the United States in the state of Iowa, for the purposes of barracks, drill-ground, fort, or other military purposes. Approved April 4, 1900..... | S. F. 353 | 133 |
| 183 | An act to surrender jurisdiction over grounds to be acquired by the United States in the cities of Clinton, Creston, and Oskaloosa, in the state of Iowa, for the erection of public buildings thereon. Approved January 19, 1900..... | S. F. 1 | 134 |
| 184 | An act to surrender jurisdiction over grounds to be acquired by the United States in the city of Boone, in the county of Boone, state of Iowa, for the erection of public buildings thereon. Approved April 4, 1900..... | H. F. 288 | 134 |
| 185 | An act granting jurisdiction to the United States over one acre of ground including the grave of Sergeant Charles Floyd in Woodbury county, Iowa. Approved March 29, 1900..... | S. F. 340 | 135 |
| 186 | An act providing for the placing of an Iowa flag at the tomb of General U. S. Grant. Approved April 3, 1900..... | H. F. 95 | 135 |

LEGALIZING ACTS.

| | | | |
|-----|--|-----------|-----|
| 187 | An act providing for the continuance in force of certificates issued by the auditor of state to insurance companies organized under the laws of Iowa and extending the time for payment of taxes by said companies. Approved March 2, 1900..... | S. F. 289 | 137 |
| 188 | An act to legalize the official acts of Isaac Matthews, C. H. Foster, W. H. Butler and J. H. Scrogum, as justices of the peace in and for Mendon township, Clayton county, Iowa, from January 1st, 1895, to January 1st, 1899. Approved February 10, 1900..... | S. F. 53 | 137 |
| 189 | An act to legalize a tax voted by the electors of the independent school district of Fayette, Iowa, and all warrants issued or hereafter issued by virtue of such election. Approved February 10, 1900..... | S. F. 20 | 138 |

LEGALIZING ACTS—CONTINUED.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|---------------------|-------|
| 190 | An act to legalize the incorporation of the town of Pilot Mound, Boone county, Iowa; the election of its officers; and all acts done and ordinances passed by the council of said town. Approved February 17, 1900 | H. F. 1 | 139 |
| 191 | An act to legalize the levy and collection of a library tax levied on the taxable property of the city of Council Bluffs, for the years 1898 and 1899. Approved March 2, 1900 | S. F. 114 | 139 |
| 192 | An act to legalize the resolutions and proceedings of the council and the mayor of the incorporated town of Milford, Dickinson county, Iowa. Approved March 3, 1900 | H. F. 142 | 140 |
| 193 | An act to legalize the incorporation of the town of Bussey, Marion county, Iowa, and the acts of the city council thereof. Approved March 14, 1900 | H. F. 310 | 141 |
| 194 | An act to legalize the resolutions, ordinances and proceedings of the council of the incorporated town of Primghar, O'Brien county, Iowa. Approved March 14, 1900 | H. F. 181 | 141 |
| 195 | An act to legalize the resolutions and proceedings of the council and mayor of the incorporated town of Saint Anthony, Marshall county, Iowa. Approved March 14, 1900 | H. F. 33 | 142 |
| 196 | An act to legalize the levy made by the town of Bonaparte, in Van Buren county, Iowa, and the acts of its council. Approved March 23, 1900 | H. F. 289 | 143 |
| 197 | An act to legalize the incorporation of the town of Athelstan, Taylor county, Iowa, the election of its officers and all acts done and ordinances passed by the council of said town. Approved March 23, 1900 | H. F. 94 | 143 |
| 198 | An act to legalize a special election held in the county of Polk and state of Iowa on the 25th day of January, 1899, and the propositions submitted at said election, for the purpose of authorizing the board of supervisors of said county to purchase real property at a cost not to exceed one hundred thousand (100,000) dollars, upon which to build a court house; to legalize the authority of the board of supervisors of said county to purchase real property for said purpose at a cost not to exceed one hundred thousand (100,000) dollars, and to levy a tax of one quarter of one mill, on the assessed valuation of the taxable property of Polk county, for a period not exceeding twenty (20) years, beginning with the year 1900, to pay the indebtedness created by said purchase, if an indebtedness shall be created thereby. Approved March 29, 1900 | S. F. 92 | 143 |
| 199 | An act to legalize the incorporation of the town of Osheyedan, Osceola county, Iowa, and all acts done and ordinances passed by the council of said town. Approved March 29, 1900 | S. F. 224 | 145 |
| 200 | An act to legalize and validate certain county elections on the question of erecting a courthouse, borrowing money and issuing bonds therefor, and levying taxes to pay said bonds, and authorizing counties to issue bonds voted for at such elections and to levy sufficient taxes to pay the same. Approved March 29, 1900 | H. F. 375 | 145 |
| 201 | An act to legalize the incorporation of the town of Brush Creek, Fayette county, Iowa, the change of the name of said town to Arlington, the election of its officers, and official acts done and ordinances passed by the council of said town not in contravention with the laws of Iowa. Approved March 29, 1900 | S. F. 345 | 146 |
| 202 | An act to legalize the ordinances passed by the incorporated town of West Mitchell, Mitchell county, Iowa. Approved March 29, 1900 | S. F. 269 | 147 |
| 203 | An act to legalize permits of pharmacists. Approved April 3, 1900 | S. F. 336 | 147 |
| 204 | An act to legalize the change in the boundary lines of the independent school district of Rodman in the county of Palo Alto, state of Iowa. Approved April 3, 1900 | S. F. 354 | 148 |
| 205 | An act to legalize the incorporation of the incorporated town of McIntire in Mitchell county, Iowa, and to legalize the acts, proceedings and ordinances thereof. Approved April 3, 1900 | H. F. 358 | 148 |
| 206 | An act to legalize the acts of the board of directors of the independent school district of Goodell, Hancock county, Iowa, in the levy of taxes for schoolhouse purposes. Approved April 3, 1900 | S. F. 359 | 149 |
| 207 | An act to legalize the organization of the independent school district of Germania, Kossuth county, Iowa, and acts of its board of directors. Approved April 3, 1900 | S. F. 333 | 150 |

JOINT RESOLUTIONS.

| Chap. | TITLE. | ENGROSSED BILLS. | Page. |
|-------|--|------------------|-------|
| 208 | An act to legalize the incorporation of the town of Wellman, Washington county, Iowa, and all acts done and ordinances passed by the council of said town. Approved April 3, 1900 | S. F. 360 | 150 |
| 209 | An act to legalize the organization of the independent school district of Rodman, in the county of Palo Alto, and state of Iowa, and the election of the officers thereof. Approved April 3, 1900.. | H. F. 343 | 151 |
| 210 | An act to legalize the incorporation and ordinances of the town of Rodman, Palo Alto county, Iowa. Approved April 3, 1900..... | H. F. 93 | 151 |
| 211 | An act to legalize the acts and ordinances of the town of Norway, Benton county, Iowa. Approved April 4, 1900 | H. F. 283 | 152 |
| 212 | An act to legalize the incorporation of the town of Beaconsfield, Ringgold county, Iowa, and official acts by its officers. Approved April 5, 1900 | H. F. 407 | 152 |
| 213 | An act to legalize sales and manufacture of spirituous, malt and vinous liquors under statements of consent filed prior to October 1, 1897. Approved April 5, 1900 | H. F. 234 | 153 |
| 214 | An act to legalize the acts of the board of supervisors of Delaware county, Iowa, relating to the levying of a tax for the support of the poor, and legalizing the tax so levied. Approved April 6, 1900 | H. F. 394 | 153 |
| 215 | An act to legalize the change of the corporate name of the town of Franklin Centre, Lee county, Iowa, and change the name to Franklin. Approved April 6, 1900 | H. F. 387 | 154 |
| 216 | An act to legalize the acts of the board of supervisors of Pocahontas county, Iowa, and other officers, relating to the establishment of drainage districts in said county and contracts relating thereto, issuance of bonds, and levy and collection of taxes. Approved April 7, 1900 | S. F. 365 | 155 |
| 217 | An act to legalize the action of the board of directors of the independent school district of Emmetsburg, Iowa, in issuing bonds to the amount of \$20,000.00, and to validate said bonds. Approved April 7, 1900 | S. F. 366 | 156 |

JOINT RESOLUTIONS.

| | |
|--|-----|
| JOINT RESOLUTION No. 1. | |
| [Originated in the Senate.] | |
| Joint resolution proposing to amend the constitution of the state of Iowa so as to provide for biennial elections | 157 |
| JOINT RESOLUTION No. 2. | |
| [Originated in the Senate.] | |
| Joint resolution relating to the selection of additional employes of the Twenty-eighth General Assembly and fixing their salaries and the manner of payment thereof..... | 158 |
| JOINT RESOLUTION No. 3. | |
| [Originated in the House.] | |
| Joint resolution authorizing the executive council to print and bind extra copies of the report of the board of control of state institutions..... | 158 |
| JOINT RESOLUTION No. 4. | |
| [Originated in the Senate.] | |
| Joint resolution recommending additional employes and fixing their compensation, and the manner of payment thereof | 158 |
| JOINT RESOLUTION No. 5. | |
| [Originated in the Senate.] | |
| Joint resolution authorizing and recommending the pardon or parole of Thomas Kelly. | 159 |
| JOINT RESOLUTION No. 6. | |
| [Originated in the House.] | |
| Joint resolution authorizing and recommending the pardon or parole of Cornelius Moelchen..... | 159 |
| JOINT RESOLUTION No. 7. | |
| [Originated in the House.] | |
| Joint resolution fixing the number and compensation of employes in the departments of state at seat of government | 159 |

 CONCURRENT RESOLUTIONS.

JOINT RESOLUTION No. 11.

[Originated in the Senate.]

| | |
|--|-----|
| Joint resolution for the appointment of commissioners for the Pan American exposition at Buffalo, New York | 162 |
|--|-----|

 CONCURRENT RESOLUTIONS

NUMBER 1.

| | |
|---|-----|
| Concurrent resolution relative to printing copies of itemized statement | 163 |
|---|-----|

NUMBER 2.

| | |
|---|-----|
| Preamble and concurrent resolution reducing price on certain copies of session laws, with amendment thereto | 163 |
|---|-----|

NUMBER 3.

| | |
|--|-----|
| Concurrent resolution relative to disposition of certain rooms in the state capitol..... | 163 |
|--|-----|

NUMBER 4.

| | |
|---|-----|
| Concurrent resolution memorializing our senators and representatives in congress, in regard to the collection of mail in country districts..... | 164 |
|---|-----|

NUMBER 5.

| | |
|--|-----|
| Preamble and concurrent resolution, memorializing representatives in congress to aid in passage of bill appropriating money to the St. Louis exposition..... | 164 |
|--|-----|

NUMBER 6.

| | |
|--|-----|
| Preamble and concurrent resolution regarding sale of intoxicating liquor to students of state educational institutions | 164 |
|--|-----|

NOTE.

On page 71, the last four words in that part of the title of chapter 93 enclosed in brackets should read, "police of the state," in place of "policy of the state."

On page 75, the catch-words of section 2 in chapter 100 should read, "Board of control to remove officers," in place of "Board of control to enact by-laws, rules, etc."

LAWS
OF THE
Twenty-eighth General Assembly,
OF THE
STATE OF IOWA.

PASSED AT THE REGULAR SESSION THEREOF, AT DES MOINES, THE CAPITAL OF THE
STATE, BEGUN ON THE EIGHTH DAY OF JANUARY, AND ENDED ON THE
SIXTH DAY OF APRIL, A. D. 1900, IN THE FIFTY-
FOURTH YEAR OF THE STATE.

GENERAL LAWS.

CHAPTER I.

PUBLICATION OF THE LAWS OF THE STATE.

S. F. 112.

AN ACT to amend chapter one (1) of the acts of the Twenty-seventh General Assembly of
Iowa, relating to the publication of the laws of the state.

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

SECTION 1. Publication of extracts from the laws. That chapter one (1) of the acts of the Twenty-seventh General Assembly be amended by striking the word "short" from the fourteenth line thereof; and also by striking out the words "upon legal blanks," found in the fourteenth (14) and fifteenth (15) lines of chapter one, section one, of the acts of the Twenty-seventh General Assembly.

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

Approved February 10, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader February 13, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 2.

RELATING TO THE DRAWING OF WARRANTS BY THE STATE AUDITOR.

S. F. 281.

AN ACT to amend paragraph numbered eight (8) of section eighty-nine (89) of the code, relating to the drawing of warrants by the auditor of state.

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

SECTION 1. Warrants to contain statement for what purpose issued. That paragraph numbered eight (8) of section eighty-nine (89) of the

code, be and the same is hereby amended by inserting after the word "drawn," in the fifth line thereof, the following words, to wit:

"And a statement indicating the purpose for which warrant is issued, whether for salaries or wages, services or supplies, and what kind of supplies, and for what office or department, or for any other general or special purpose whatsoever."

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

Approved April 4, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader, April 13, 1900, and in the Iowa State Register April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 3.

THE CHARGING OFF OF BALANCES OF UNEXPENDED APPROPRIATIONS.

S. F. 257.

AN ACT amending section one hundred and twenty-three (123) of the code, and to prohibit the charging off of balances of unexpended appropriations.

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

SECTION 1. **Unexpended balances.** That section 123 of the code be and is amended by adding thereto the following:

"The maximum amount named as appropriations made for the support of inmates or for pay of officers or teachers or for any other purpose whatever connected with the operating of any state institution under the control of the board of control of state institutions shall be available until used for the purpose for which said appropriation was made, and no part of the same shall be, by the auditor of state or treasurer of state, charged off as an unexpended balance unless said officers shall be notified in writing by said board that said balance so unexpended will not be needed, and any sums charged off as unexpended balance by the auditor or treasurer of state, since chapter one hundred and eighteen (118), acts of the Twenty-seventh General Assembly, took effect, shall still be available and subject to the provisions of this section."

SEC. 2. **Acts in conflict repealed.** All acts and parts of acts inconsistent with this act are hereby repealed.

SEC. 3. **In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published at Des Moines, Ia.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa State Register April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 4.

S. F. 190.

PRINTING AND BINDING OF THE REPORTS OF STATE OFFICERS.

AN ACT to amend section one hundred twenty-five (125) of the code, relating to the printing and binding of the reports of state officers.

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

SECTION 1. Number of copies to be printed. That section one hundred twenty-five (125) be, and the same is hereby amended, by inserting in line number twelve, after the word "cloth;" the words to-wit: "Of the report of the board of control, four thousand copies, two thousand of which shall be bound in cloth; of the report of the annual assessment of railroad property, two thousand copies to be bound in paper;" also by inserting in the twenty-third line of said section, after the words, "auditor's biennial report," the words, viz: "Treasurer's biennial report; attorney-general's biennial report."

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

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register, April 12, 1900, and in the Des Moines Leader, April 13, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 5.

RELATING TO REPORT OF ACADEMY OF SCIENCES.

H. F. 78.

AN ACT to amend section one hundred and thirty-six (136) of the code, relating to the printing of the reports of the Academy of Science.

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

SECTION 1. Necessary illustrations. That section one hundred and thirty-six (136) of the code be, and the same is hereby amended, by inserting after the word "published" in the second line thereof the words "with necessary illustrations"

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

Approved April 5, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 6, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 6.

BIENNIAL REPORTS BY STATE OFFICERS TO THE EXECUTIVE COUNCIL.

S. F. 335.

AN ACT to provide for the making of biennial reports by state officers, commissions, and boards, for the publication thereof by the executive council, and for the repeal of section one hundred and sixty-three (163) of the code.

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

SECTION 1. Reports—what to contain. All state officers, boards, commissions, and institutions, except those under the management of the board of control, shall biennially, on or before September 1st of each year prior to the convening of the general assembly, make to the executive council, for the preceding biennial period ending June 30th, an itemized and classified report, verified by oath, of all salaries and expenses paid,

including supplies and paper drawn and printing and binding done. The report shall show out of what particular funds, fees, or moneys such expenditures have been made, also the disposition in detail of all fees and moneys collected.

SEC. 2. How published—distribution. The executive council shall cause the reports provided for in section one (1) hereof to be published in pamphlet form immediately after the same are received, in an edition of five thousand (5,000) copies, to be distributed as other state documents.

SEC. 3. Repealed. Section one hundred and sixty-three (163) of the code is hereby repealed.

Approved May 1, 1900.

CHAPTER 7.

ADVERTISING FOR SEALED PROPOSALS BY THE EXECUTIVE COUNCIL.

S. F. 347.

AN ACT to amend section one hundred sixty-six (166) of the code [relating to the advertising for sealed proposals by the executive council.]

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

SECTION 1. Postage stamps, postal cards, etc., excepted. That section one hundred sixty-six (166) of the code be amended by inserting, after the word "expedient" and before the period in the sixth line, the following words:

"Except that postage stamps, postal cards, and stamped envelopes may be purchased without advertising, at the government prices, and the executive council may audit bills for postage, necessarily required for state purposes, at the time the same is ordered. When so audited the auditor of state shall draw warrants for the same upon the proper fund, which the treasurer of state shall pay upon presentation."

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

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 8.

RELATING TO HARRISON COUNTY.

H. F. 21.

AN ACT to amend section two hundred and twenty-seven (227) of the code, transferring Harrison county from the Fourth judicial district to the Fifteenth judicial district.

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

SECTION 1. Harrison county redistricted. That the word "Harrison" be stricken from the ninth line in section two hundred and twenty-seven (227) of the code, and in the same section the word "Harrison" be inserted in the thirty-fourth line after the word "Fremont."

Approved April 4, 1900.

CHAPTER 9.

RELATING TO THE SUPERIOR COURT.

H. F. 193.

AN ACT to repeal sections two hundred fifty-six (256) and two hundred fifty-eight (258) of the code, relating to the submission to the qualified electors of a city, the question of the establishment of a superior court, the election and term of office of the judge thereof, and the certification of the results of the election and filling vacancies in said office, and to enact substitutes therefor, and to amend section two hundred and seventy-six (276) of the code.

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

SECTION 1. Submission to voters—election of judge—term—commission. That section two hundred fifty-six (256) of the code is hereby repealed, and the following enacted in lieu thereof:

“Upon the petition of one hundred citizens of any such city, the mayor, by and with the consent of the council, may, at least ten days before any general election, issue a proclamation submitting to the qualified voters of said city, the question of establishing said court. Should a majority of all the votes cast at such election upon such proposition be in favor of said court, the same shall thereby be established. The judges of all superior courts now or hereafter established shall be elected at the last general election preceding the expiration of the term of office of the present incumbent. The names of candidates for judge to be upon the same ballot as used in the city for state, county and township officers and the vote to be returned and canvassed in the same manner as for county officers. Certificates of nomination of candidates for judge by conventions or primaries of political parties and nominations by petition, shall be filed with the auditor of the county in which said city is situated within the same time as provided by law for the filing of certificates of nomination and nominations by petition for offices to be filled by the electors of counties. Each judge shall qualify and hold his office for the term of four years from the first day of January next ensuing after said election, and until his successor is elected and qualified, provided, however, that the term of office of successors of the present incumbents shall begin at the expiration of the term of the present incumbent and shall expire on the thirty-first day of December of the third year following the beginning of their term. Immediately after the election of any judge, the board of supervisors of said county shall transmit a certificate of the election of said judge to the governor of the state, who shall thereupon issue to him a commission empowering him to act as judge as herein provided.”

SEC. 2. Vacancy—inability. That section two hundred fifty-eight (258) of the code is hereby repealed and the following enacted in lieu thereof:

“That in case of vacancy in said office the governor shall appoint a judge who shall hold the office until the next general election, and in case of inability of any judge to act through sickness or any other cause a judge shall be appointed by the governor to hold during such inability.”

SEC. 3. Question of abolishing court to be submitted. That section two hundred and seventy-six (276) of the code be and the same is hereby amended by striking out the word “an” before the word “election” in the fourth line, and inserting in lieu thereof the words “any general election or.”

Approved April 4, 1900.

CHAPTER 10.

RELATING TO SUPERIOR COURTS AND CHANGES OF VENUE THEREFROM.

S. F. 273.

AN ACT to amend section two hundred and sixty-one (261) of the code, relating to superior courts and changes of venue therefrom.

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

SECTION 1. Change of venue for nonresidents. That section two hundred and sixty-one (261) of the code be and the same is hereby amended by inserting after the word "court" at the end of the fourth line thereof, the following words:

"But in all civil cases where any party defendant shall, before any pleading is filed by him, file in said cause a motion for a change of venue to the district court of the county, supported by affidavit showing that such party defendant was not a resident of the city where such court is held, at the time of the commencement of the action, the cause, upon such motion, shall be transferred to the district court of the county."

SEC. 2. In effect. 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 Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 11.

RELATING TO THE ADMISSION OF PERSONS TO PRACTICE AS ATTORNEYS.

S. F. 176.

AN ACT to amend chapter ten (10) of title three (3) of the code, relating to the admission of persons to practice as attorneys and counsellors in the courts of this state.

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

SECTION 1. Qualifications. Section three hundred and ten (310) of chapter ten (10) of title three (3) of the code is hereby amended by striking out the word "two" in the fourth line of said section and substituting the word "three" in place thereof; also by adding at the end of said section the following:

"Every such applicant for admission must also have actually and in good faith acquired a general education substantially equivalent to that involved in the completion of a high-school course of study of at least three years in extent."

SEC. 2. Examinations. Section three hundred and eleven (311) of said chapter is amended by striking out the words "committee of not less than three members of the bar appointed by the court" in the second and third lines of said section, and substituting therefor the following: "Commission of not less than five members constituted as hereinafter provided," and by adding at the end of said section the following: "And has also the general education required by this act." The sufficiency of the general education of the applicant may be determined by examination before the commission, or in such other manner as the supreme court may by rule prescribe.

SEC. 3. Students in law department of university. Section three hundred and twelve (312) of said chapter is hereby amended to read as follows:

"Section 312. Students in the law department of the State university, who are recommended by the faculty of said department as candidates for graduation and as persons of good moral character, who have actually and in good faith studied law for the time and in the manner required by statute, at least one year of such study having been as a student in said department, may be examined at the university by not less than three members of said commission with the addition of such temporary members as may be appointed by the court in accordance with the provisions of this act, and upon the certificate of such examiners, that such candidates possess the learning and skill requisite for the practice of law, they shall be admitted without further examination."

SEC. 4. **Mode of examination.** Section three hundred and fifteen (315) of said chapter is hereby amended by inserting in the fourth line after the word "character" the words "general education."

SEC. 5. **Commission—how constituted—term—oath—compensation—temporary examiners.** The attorney-general shall, by virtue of his office, be a member of, and the chairman of, the commission provided for by the chapter of the code above referred to as amended by this act, and the court shall appoint from the members of the bar of this state at least four other persons who, with the attorney-general, shall constitute said commission, which shall be known as the board of law examiners. Of the persons first appointed as commissioners two shall be designated by the court to serve for one year; the remaining members shall serve for two years; and thereafter each person appointed shall serve for two years, except that in case of a vacancy during the term of office of any commissioner his successor shall be appointed only for the remainder of such term. The members thus appointed shall take and subscribe an oath to be administered by one of the judges of the supreme court to faithfully and impartially discharge the duties of the office, and shall receive such compensation as may be allowed by the supreme court out of the fund arising from the examination fees hereinafter provided for. The supreme court may also appoint, from time to time, when necessary, temporary examiners to assist the commission, who shall serve for one examination only, and shall receive such compensation as the court may allow, to be paid from the fund aforesaid.

SEC. 6. **Fees—how used.** Each applicant for admission shall pay to the clerk of the supreme court an examination fee of five dollars, payable before the examination is commenced. The fees thus paid to said clerk shall be retained by him as a special fund to be appropriated as provided for in the preceding section, and for other expenses incident to the examinations provided for in this chapter; and any amount thereof remaining in his hands unappropriated on the thirtieth day of June shall be turned over to the state treasury.

SEC. 7. **In effect.** The provisions of this act shall be in full force and effect from and after the 4th day of July A. D. 1901.

SEC. 8. **Acts in conflict repealed.** All acts or parts of acts in conflict with the provisions of this act are hereby repealed.

Approved April 16, 1900.

CHAPTER 12.

NONRESIDENT ATTORNEYS.

S. F. 225.

AN ACT to amend section three hundred sixteen (316) of the code, relating to attorneys resident in other states.

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

SECTION 1. **Must appoint local attorney.** That section three hundred sixteen (316) of the code be, and the same is hereby amended by adding thereto the following:

" Provided that at the time he enters his appearance he files with the clerk of such court the written appointment of some attorney resident in the county where such suit is pending, upon whom service may be had in all matters connected with said action, with the same effect as if personally made on such foreign attorney within such county. In case of failure to make such appointment, such attorney shall not be permitted to practice as aforesaid, and all papers filed by him shall be stricken from the files."

Approved April 3, 1900.

CHAPTER 13.

ADMINISTRATORS, ETC., DEPOSITING FUNDS WITH THE CLERK OF DISTRICT COURT.

S. F. 156.

AN ACT to amend section three hundred and seventy (370) of the code, relating to administrators, guardians, trustees, and referees depositing funds with the clerk of the district court.

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

SECTION 1. When place of residence is unknown. That all that part of section three hundred and seventy (370) of the code commencing with the word "the" in the fourth line thereof and ending with the word "made" in the seventh line thereof is hereby stricken out and the following inserted in lieu thereof: "Whose place of residence is unknown to such administrator, guardian, trustee, or referee or to whom payment of the amount due cannot be made as shown by the report on file;" also insert after the word "may" in the seventh line of said section the following words: "upon order of the court and after such notice as the court may prescribe."

Approved April 3, 1900.

CHAPTER 14.

DUTIES AND LIABILITIES OF THE CLERK OF THE DISTRICT COURT.

S. F. 73.

AN ACT to amend section three hundred and seventy-one (371) of the code, relating to the duties and liabilities of the clerk of the district court.

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

SECTION 1. Duty and liability of clerk as to deposits. That section three hundred and seventy-one (371) of the code be, and is, hereby amended by striking out the words "in the preceding section" in the third line, and inserting in lieu thereof the words "by any law or an order of court"; also by inserting between the words "all" and "funds" in the seventh line the word "such"; also by striking out the words "under the provisions of this chapter" in the seventh and eighth lines and inserting in lieu thereof the words "and shall make complete verified statements thereof to the board of supervisors at the January and June sessions each year"; also by striking out the words "one year" in the tenth line and inserting in lieu thereof the words "six months"; also by inserting after the word "then" in the eleventh line the words "unless otherwise ordered by the court or judge."

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

Approved February 24, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader February 27, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 15.

DUTIES OF TOWNSHIP CLERK.

S. F. 60.

AN ACT amending section five hundred and seventy-six (576) of the code, relative to the duties of township clerk.

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

SECTION 1. Township funds. That section five hundred and seventy-six (576) of the code be, and the same is, hereby amended by adding thereto the following:

"It shall be the duty of each township clerk to receive, collect, preserve, and disburse, under the orders of the township trustees, all funds belonging to his township, including the cemetery fund, and those which are now or may hereafter be by law created or authorized."

SEC. 2. In effect. 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 at Des Moines, Iowa.

Approved March 29, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader March 30, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 16.

ELECTION OF OFFICERS IN NEWLY INCORPORATED TOWNS.

S. F. 314.

AN ACT to amend section six hundred and two (602) of the code, relating to the election of officers in newly incorporated towns and providing for the election of assessor therein.

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

SECTION 1. Council to elect assessor. That section six hundred and two (602) of the code be and the same is hereby amended by adding thereto the following:

"When the election of town officers as provided by this section shall be held on, or after, the date of the annual election for towns and prior to January first following, the council of said town so elected and confirmed by the court shall, at a regular meeting held prior to the first day of November following their election, elect an assessor for said town, who shall hold office for one year commencing on the first day of January next after his said election. The council shall elect the said assessor in the manner provided by subdivision nine (9) of section six hundred sixty-eight (668) of the code."

Approved April 4, 1900.

CHAPTER 17.

RELATING TO COMPENSATION OF COUNCILMEN.

S. F. 223.

AN ACT to amend section six hundred and sixty-nine (669) of the code, relating to compensation of councilmen.

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

SECTION 1. Compensation—how paid. That section six hundred and sixty-nine (669) of the code be amended by striking out the period at

the end of said section and inserting in lieu thereof a comma, and by adding thereto the following words "and the compensation for services as members of the board of review shall be paid out of the county treasury."

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

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 18.

GENERAL POWERS OF CITIES AND TOWNS.

S. F. 173.

AN ACT to amend section seven hundred and four (704) of the code, relative to the general powers of cities and towns.

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

SECTION 1. Gambling houses. That section seven hundred and four (704) of the code be and the same is hereby amended as follows: By inserting after the word "prohibit," in the second line of said section, the words, "gambling houses."

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

Approved March 15, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, March 16, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 19.

POWERS OF CITIES AND TOWNS.

S. F. 40.

AN ACT to amend section seven hundred and twenty (720); section seven hundred and twenty-four (724); and section seven hundred and twenty-five (725) of the code, relating to powers of cities and towns.

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

SECTION 1. Heating plants and heat. That section seven hundred and twenty (720) of the code be and the same is hereby amended by inserting after the word "town" in the third line the words, "heating plants;" that section seven hundred and twenty-four (724) of the code be amended by inserting after the word "gas" in the fourth line the word "heat," followed by a comma; that section seven hundred and twenty-five (725) of the code be amended by inserting after the word "gas" in the fifth and sixth lines, twice in the eighth, and once in the eleventh line, the word "heat," followed by a comma.

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

Approved February 21, 1900.

CH. 22. LAWS OF THE TWENTY-EIGHTH GENERAL ASSEMBLY.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, February 22, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 20.

POWERS OF LIBRARY TRUSTEES.

S. F. 67.

AN ACT to amend section seven hundred and twenty-nine (729) of the code, in relation to the powers of library trustees.

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

SECTION 1. Use of libraries by nonresidents. That section seven hundred and twenty-nine (729) of the code be amended by inserting in the sixteenth line thereof after the word, "library" the words, "to authorize the use of such libraries by nonresidents of such cities and towns and to fix charges therefor."

Approved March 2, 1900.

CHAPTER 21.

LEVY OF TAXES FOR LIBRARY PURPOSES.

H. F. 54.

AN ACT to amend section seven hundred and thirty-two (732) of the code, relating to the levying of taxes for library purposes.

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

SECTION 1. Library tax. That section seven hundred and thirty-two (732) of the code be and the same is hereby amended by inserting before the word "cities" in the fifth line of said section the words "all other," and by striking out of the same line the words "of the second class"; also by striking out the following words in the seventh and eighth lines of said section, to-wit: "Of the first class having a population of twenty-five thousand or over," and by inserting in lieu thereof the words "and towns."

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

Approved March 5, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader March 6, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 22.

LEVY OF TAXES FOR LIBRARY PURPOSES.

H. F. 357.

AN ACT to amend section seven hundred and thirty-two (732) of the code as amended, relating to the powers of city and town councils to levy taxes for library purposes.

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

SECTION 1. Library tax. That section seven hundred and thirty-two (732) of the code as amended, be and is hereby amended by striking out the words "the tax" in the fifteenth line thereof and inserting the words: "such tax or so much thereof as it may deem necessary to promote library interests."

SEC 2. Special charter cities. This act shall apply to cities acting under special charter.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa State Register April 12, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 23.

ENABLING SCHOOL CORPORATIONS TO ACCEPT GIFTS AND BEQUESTS.

H. F. 8.

AN ACT to amend section seven hundred and forty (740) of the code, enabling school corporations to accept gifts and bequests.

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

SECTION 1. Power to accept bequests—how administered. That section seven hundred and forty (740) of the code be and the same is hereby amended by striking out of the second line thereof the words, "other municipalities," and inserting in lieu thereof the words, "school corporations"; and by inserting after the word "bequest" in the third line of said section seven hundred and forty (740) the following words: "And to administer the same through their proper officers in pursuance of the terms of the gift or bequest."

SEC. 2. In effect. 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 at Des Moines, Iowa.

Approved February 27, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, March 1, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 24.

PURCHASE AND CONSTRUCTION OF WATER WORKS.

S. F. 131.

AN ACT to amend section seven hundred forty-two (742) of the code, relating to the purchase and construction of waterworks.

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

SECTION 1. Rate of interest on sinking fund. That section seven hundred forty-two (742) of the code, is hereby amended by striking out the word "four" in the ninth line thereof, and inserting in its place the word "three."

SEC. 2. Special charter cities. This act shall apply to cities acting under special charter.

Approved April 4, 1900.

CHAPTER 25.

RELATING TO WATERWORKS.

H. F. 39.

AN ACT to amend sections seven hundred and forty-seven (747) and seven hundred and forty-eight (748) of the code as amended by chapter twenty-three (23) of the acts of the Twenty-seventh General Assembly, relating to waterworks.

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

SECTION 1. Trustees—vacancies. That section seven hundred and forty seven (747) of the code as amended by chapter twenty-three (23) of the acts of the Twenty-seventh General Assembly is hereby amended by striking out of the twelfth line thereof the following: "Mayor of such city," and inserting in lieu thereof the words, "said board of waterworks trustees."

SEC. 2. Waterworks fund—how disbursed. That section seven hundred and forty-eight (748) of the code be amended by adding thereto the following:

"All money collected by the board of waterworks trustees shall be deposited at least weekly by them, with the city treasurer; and all money so deposited and all tax money received by the city treasurer from the county treasurer, levied and collected for and on account of the waterworks, shall be kept by the city treasurer as a separate and distinct fund. The city treasurer shall be liable on his official bond for such funds the same as for other funds received by him as such treasurer. Such moneys shall be paid out by the city treasurer only on the written order of the board of waterworks trustees, who shall have full and absolute control of the application and disbursement thereof for the purposes prescribed by law, including the payment of all indebtedness arising in the construction of such works, and the maintenance, operation, and extension thereof."

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved March 3, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader March 6, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 26.

RELATING TO TEMPORARY SIDEWALKS.

S. F. 140.

AN ACT to amend section seven hundred seventy-seven (777) of the code, relating to temporary sidewalks.

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

SECTION 1. Temporary sidewalks—assessment of cost. That section seven hundred and seventy-seven of the code be and the same is hereby amended by striking out the word "plank" in the second line thereof, also by inserting after the word "laid" in the seventh line of said section, the words "in proportion to the special benefits conferred upon the property thereby and not in excess thereof."

SEC. 2. Special charter cities. The provisions of this act are also made applicable to cities acting under special charters.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 27.

RELATING TO COLLECTION OF TAXES.

S. F. 83.

AN ACT to amend section seven hundred seventy-nine (779) of the code, relating to the collection of taxes.

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

SECTION 1. City clerk to certify assessment. That section seven hundred seventy-nine (779) of the code be and is hereby amended by substituting a semicolon for the period after the word "constructed" in the eighth line and inserting the following:

"And the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such assessment to such collector or treasurer, and the same shall be collected as other city taxes."

Approved March 2, 1900.

CHAPTER 28.

STREET IMPROVEMENTS AND SPECIAL ASSESSMENTS.

S. F. 264.

AN ACT to amend section seven hundred and ninety-nine (799) of the code, relating to street improvements, and special assessments.

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

SECTION 1. Special election. That section seven hundred and ninety-nine (799) of the code be, and the same is hereby amended, by inserting after the word "election," in the fourth line thereof, the following words: "Of the entire city or of any sewer district thereof in which the proposed work is to be done"; and by inserting after the word "tax" in the fifth line thereof the following words: "Upon the property of the city or such sewer district."

Approved April 6, 1900.

CHAPTER 29.

LEVY AND COLLECTION OF SPECIAL ASSESSMENTS.

S. F. 115.

AN ACT to regulate the levy and collection of special assessments in cities and towns, and cities acting under special charter. [Amendatory of chapters 7 and 8, title V, of the code, relating to street improvements.]

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

SECTION 1. Special assessment—rate. When any city or town council or board of public works levies any special assessment for any public

improvement against any lot or tract of land, such special assessment shall be in proportion to the special benefits conferred upon the property thereby and not in excess of such benefits. Such assessment shall not exceed twenty-five percentum of the actual value of the lot or tract at the time of levy, and the last preceding assessment roll shall be taken as *prima facie* evidence of such value.

SEC. 2. Deficiencies—how paid. If the special assessment which may be levied against any lot or tract of land shall be insufficient to pay the cost of the improvement, the deficiency shall be paid out of the general fund, or for sewers out of the sewer fund provided for in section eight hundred and thirty-one (831), or subdivision three (3) of section eight hundred and ninety-four (894), or section nine hundred and seventy-eight (978), or subdivision three (3) of section ten hundred and five (1005), or for other improvements out of the improvement fund provided for in section eight hundred and thirty (830), or subdivision two (2) of section eight hundred and ninety-four (894), or section nine hundred and seventy-seven (977), or subdivision two (2) of section ten hundred and five (1005) of the code, and acts amendatory thereof as the case may be. If there be property against which no special assessment can be levied the proportion of the cost of the improvement which might otherwise be assessed against such property shall be paid in like manner.

SEC. 3. What statutes govern. So far as applicable, sections eight hundred and twenty-one (821), eight hundred and twenty-two (822), eight hundred and twenty-three (823), eight hundred and twenty-four (824), eight hundred and twenty-nine (829), and eight hundred and thirty-nine (839) of the code shall govern all special assessments made in cities and towns unless otherwise specially provided. Upon appeal the court shall determine all questions, including that of benefits to the property assessed.

SEC. 4. Enforcement of certain statutes not affected. Nothing in this act shall be construed to interfere with the enforcement of the provisions of sections eight hundred and thirty-four (834) and eight hundred and thirty-five (835), of the code.

SEC. 5. Special charter cities. This act shall apply to cities acting under special charter.

SEC. 6. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Daily Iowa Capital, newspapers published in Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Daily Iowa Capital April 12, 1900, and in the Iowa State Register, April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 30.

RELATING TO PARK COMMISSIONERS.

H. F. 6.

AN ACT to amend sections eight hundred and fifty-one (851) and eight hundred and fifty-two (852) of the code; also sections eight hundred and fifty (850) and eight hundred and fifty-nine (859) of the code as amended by chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly, relating to park commissioners.

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

SECTION 1. Election of park commissioners in certain cities. That section eight hundred and fifty (850) of the code as amended by section one (1) of chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly be and is hereby amended by striking out the words "twenty-five"

in the second line thereof and inserting in lieu thereof the word "twenty."

SEC. 2. Compensation. That section eight hundred and fifty-one (351) of the code be amended by adding after the word "duties" in the twelfth line thereof the following words, "but, in cities having a population not exceeding twenty-five thousand, the compensation of each commissioner shall not exceed one hundred dollars per annum."

SEC. 3. Tax certified—rate in certain cities. That section eight hundred and fifty-two (852) of the code be amended by adding after the word "dollar" in the fourth line thereof the following: "In cities having a population of over twenty-five thousand, and not exceeding one mill in cities having a population under twenty-five thousand."

SEC. 4. Park commissioners in other cities and towns. That section eight hundred and fifty-nine (859) of the code as amended by section two (2) of chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly be and is hereby amended by striking out the words "twenty-five" in the second line thereof and inserting in lieu thereof the word "twenty."

SEC. 5. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved February 14, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, February 15, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 31.

TAX LEVY FOR PARK PURPOSES.

H. F. 60.

AN ACT to amend section eight hundred and fifty-two (852) of the code and authorizing an increase of the tax levy for park purposes.

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

SECTION 1. Tax levy increased—additional tax. That section eight hundred and fifty-two (852) of the code be and the same is hereby amended by striking out the words "two mills" in the third line of said section and by inserting in their place the words "three mills." That section eight hundred and fifty-two (852) be further amended by adding thereto the following words:

"In cities having a population of over twenty-five thousand said board is further authorized in its discretion to certify to the county auditor in the years 1900, 1901, 1902 and 1903, and cause to be collected, an additional tax for park purposes of one mill on the dollar on all taxable property of the city, in the manner provided by this section as hereby amended; but the power to levy such additional tax shall cease at the end of the four years above specified."

Approved March 3, 1900.

CHAPTER 32.

RELATING TO TAXATION IN CITIES AND TOWNS.

S. F. 325.

AN ACT to amend section eight hundred and ninety-four (894) of the code, relating to the taxation in cities and towns, and legalizing the acts and proceedings of incorporated towns.

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

SECTION 1. Provisions extended to incorporated towns—proceedings legalized. That section eight hundred and ninety-four (894) of the code be amended by adding thereto the following, to be known as subdivision twelve (12) of said section:

“The provisions of subdivisions five (5), six (6), seven (7), eight (8), nine (9), and ten (10) of said section eight hundred and ninety-four (894) are extended to incorporated towns, and all proceedings of incorporated towns had under the assumption that the said provisions were applicable to said incorporated towns are hereby legalized and confirmed, and said proceedings shall be in law held to be valid to the same extent as if the said subdivisions of said section eight hundred and ninety-four (894) of the code included incorporated towns by the specific terms thereof.”

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

Approved April 8, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader April 4, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 33.

REGISTRATION OF VOTERS.

H. F. 343.

AN ACT to amend section ten hundred and seventy-seven (1077) of the code, relative to the registration of voters.

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

SECTION 1. City or special elections. That section ten hundred and seventy-seven (1077), of the code be and the same is hereby amended by inserting after the word “general” in the second line of said section, the words “city, or special.”

SEC. 2. In effect. 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 at Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa State Register April 12, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 34.

TIME OF CLOSING POLLS AT ELECTION.

H. F. 8.

AN ACT to amend section ten hundred and ninety-six (1096) of the code, in relation to time of closing polls at election.

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

SECTION 1. Time extended. That section ten hundred and ninety-six (1096) of the code be amended by striking out the word “six” in the last line thereof, and substituting therefor the word “seven.”

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

Approved March 14, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, March 15, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 35.

RELATING TO FORM OF BALLOTS.

S. F. 295.

AN ACT amending section eleven hundred and six (1106) of the code, in relation to form of ballots, and providing that voting upon constitutional amendments or other public measures shall be by separate ballot.

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

SECTION 1. **Separate ballot for constitutional amendments, etc.—form.** That section eleven hundred and six (1106), of the code, be and the same is hereby amended by striking out the word “the” before the word “ballot” in the twenty fifth line of said section, and inserting in lieu thereof the words “a separate.” Also by striking out the words “after the list” in the twenty-fifth line, and the words “of candidates” in the twenty-sixth line, and by adding at the end of said section the following:

“At the top of such ballots shall be printed the following words, enclosed in brackets: [Notice to voters. For an affirmative vote upon any question submitted upon this ballot make a cross (x) mark in the square after the word “Yes.” For a negative vote make a similar mark in the square following the word “No.”] If more than one constitutional amendment or public measure is to be voted upon, they shall be printed upon the same ballot, one below the other, with one inch space between each constitutional amendment or public measure that is to be submitted. All of such ballots for the same polling-place shall be of the same size, similarly printed, upon yellow colored paper. On the back of each such ballot shall be printed appropriate words, showing that such ballot relates to a constitutional or other question to be submitted to the electors, so as to distinguish the said ballots from the official ballot for candidates for office, and a *fac simile* of the signature of the auditor or other officer who has caused the ballot to be printed. Such ballots shall be endorsed and given to each voter by the judges of election, as provided in section eleven hundred and sixteen (1116), and shall be subject to all other laws governing ballots for candidates, so far as the same shall be applicable.”

Approved April 3, 1900.

CHAPTER 36.

RELATING TO THE MARKING AND VALIDITY OF BALLOTS.

H. F. 291.

AN ACT to amend section eleven hundred and nineteen (1119) of the code, in relation to the marking and validity of ballots.

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

SECTION 1. **Validity not affected.** That section eleven hundred and nineteen (1119) of the code be amended by striking out the last sentence and inserting in lieu thereof the following:

“The writing of such name without making a cross opposite thereto, or the making a cross opposite such blank without writing a name therein, or the unnecessary marking of a cross in a square below a marked circle, shall not affect the validity of his vote.”

Approved April 7, 1900.

CHAPTER 37.

VOTING MACHINES.

H. F. 304.

AN ACT to provide for the greater purity of elections, for the casting, registering, recording, and counting of ballots or votes by means of voting machines, and supplementary to, and in aid of, the present election laws. Also creating a board of voting machine commissioners and defining their duties, and repealing all laws in conflict with this act. [Additional to chapter 3, title VI, of the code, relating to elections]

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

SECTION 1. Use of voting machines authorized. That at all state, county, city, town, and township elections, hereafter held in the state of Iowa, ballots or votes may be cast, registered, recorded, and counted by means of voting machines, as hereinafter provided.

SEC. 2. Board of supervisors to purchase, etc. Hereafter the board of county supervisors of any county, or the council of any incorporated city or town, in the state of Iowa may, by a two-thirds vote, authorize, purchase, and order the use of voting machines in any one or more voting precincts within said county, city, or town, until otherwise ordered by said board of county supervisors or city or town council.

SEC. 3. Commissioners—term—removal. Within thirty days after this act goes into effect, the governor shall appoint three commissioners and not more than two of whom shall be from the same political party. The said commissioners shall hold office for the term of five years, subject to removal at the pleasure of the governor.

SEC. 4. Examination of machine—report of commissioners—compensation. Any person or corporation owning or being interested in any voting machine may call upon the said commissioners to examine the said machine, and make report to the secretary of state upon the capacity of the said machine to register the will of voters, its accuracy and efficiency, and with respect to its mechanical perfections and imperfections. Their report shall be filed in the office of the secretary of state and shall state whether in their opinion the kind of machine so examined can be safely used by such voters at elections under the conditions prescribed in this act. If the report states that the machine can be so used, it shall be deemed approved by the commissioners, and machines of its kind may be adopted for use at elections as herein provided. Any form of voting machine not so approved cannot be used at any election. Each commissioner is entitled to one hundred and fifty dollars for his compensation and expenses in making such examination and report, to be paid by the person or corporation applying for such examination. No commissioner shall have any interest whatever in any machine reported upon. Provided, that said commissioner shall not receive to exceed fifteen hundred dollars and reasonable expenses in any one year; and all sums collected for such examinations over and above said maximum salaries and expenses shall be turned into the state treasury.

SEC. 5. Provisions as to construction of machine approved. A voting machine approved by the state board of voting machine commissioners, must be so constructed as to provide facilities for voting for the candidates of at least seven different parties or organizations, must permit a voter to vote for any person for any office although not nominated as a candidate by any party or organization, and must permit voting in absolute

secrecy. It must also be so constructed as to prevent voting for more than one person for the same office, except where the voter is lawfully entitled to vote for more than one person for that office; and it must afford him an opportunity to vote for any or all persons for that office as he is by law entitled to vote for and no more, at the same time preventing his voting for the same person twice. It may also be provided with one ballot in each party column or row containing only the words "presidential electors" preceded by the party name, and a vote for such ballot shall operate as a vote for all the candidates of such party for presidential electors. Such machine shall be so constructed as to accurately account for every vote cast upon it.

SEC. 6. **Experimental use.** The board of supervisors of any county, the council of any city or town, may provide for the experimental use at an election in one or more districts, of a machine which it might lawfully adopt, without a formal adoption thereof; and its use at such election shall be as valid for all purposes as if it had been lawfully adopted.

SEC. 7. **Duties of local authorities.** The local authorities adopting a voting machine shall, as soon as practical thereafter, provide for each polling place one or more voting machines in complete working order, and shall thereafter keep them in repair, and shall have the custody thereof and of the furniture and equipment of the polling place when not in use at an election. If it shall be impracticable to supply each and every election district with a voting machine or voting machines at any election following such adoption, as many may be supplied as it is practicable to procure, and the same may be used in such election district or districts within the county, city, or town as the officers adopting the same may direct.

SEC. 8. **Bonds, certificates of indebtedness, etc.** The local authorities, on the adoption and purchase of a voting machine, may provide for the payment therefor in such manner as they may deem for the best interest of the locality, and may for that purpose issue bonds, certificates of indebtedness, or other obligations which shall be a charge on the county, city, or town. Such bonds, certificates, or other obligations may be issued with or without interest, payable at such time or times as the authorities may determine, but shall not be issued or sold at less than par.

SEC. 9. **Ballots—form.** All ballots shall be printed in black ink on clear, white material, of such size as will fit the ballot frame, and in plain, clear type as the space will reasonably permit. The party name for each political party represented on the machine shall be prefixed to the list of candidates of such party. The order of the list of candidates of the several parties or organizations shall be arranged as provided in section eleven hundred and six (1106) of the code, except that the lists may be arranged in horizontal rows or vertical columns.

SEC. 10. **Sample ballots.** The officers or board charged with the duty of providing ballots for any polling-place shall provide therefor two sample ballots, which shall be arranged in the form of a diagram showing the entire front of the voting machine as it will appear after the official ballots are arranged for voting on election day. Such sample ballots shall be open to public inspection at such polling-place during the day of election and the day next preceding election day.

SEC. 11. **Two sets of ballots.** Two sets of ballots shall be provided for each polling place for each election for use in the voting machine.

SEC. 12. **Delivery of ballots.** The ballots and stationery shall be delivered to the election board of each election district before ten o'clock in the forenoon of the day next preceding the election.

SEC. 13. **Duties of election officers—Independent ballots.** The judges of election and clerks of each district shall meet at the polling place therein, at least three-quarters of an hour before the time set for the opening of the polls at each election, and shall proceed to arrange within the guard-rail the furniture, stationery, and voting machines for the conduct of

the election. The judges of election shall then and there have the voting machine, ballots, and stationery required to be delivered to them for such election; and, if it be an election at which registered voters only can vote, the registry of such electors required to be made and kept therefor. The judges shall thereupon cause at least two instruction cards to be posted conspicuously within the polling-place. If not previously done, they shall arrange, in their proper place on the voting machine, the ballots containing the names of the offices to be filled at such election, and the names of the candidates nominated therefor. If not previously done, the machine shall be so arranged as to show that no vote has been cast, and the same shall not be thereafter operated, except by electors in voting. Before the polls are open for election, each judge shall carefully examine every machine and see that no vote has been cast, and the same shall be subject to inspection of the election officers. Ballots voted for any person, whose name does not appear on the machine as a nominated candidate for office, are herein referred to as independent ballots. Where two or more persons are to be elected to the same office, and the machine requires that all independent ballots voted for that office be deposited in a single receptacle or device, an elector may vote in or by such receptacle or device for one or more persons whose names do not appear upon the machine with or without the names of one or more persons whose names do so appear. With that exception, and except for presidential electors, no independent ballot shall be voted for any person for any office whose name appears on the machine as a nominated candidate for that office; any independent ballot so voted shall not be counted. An independent ballot must be cast in its appropriate place on the machine, or it shall be void and not counted.

SEC. 14. Voting machine in plain view—guard-rail. The exterior of the voting machine and every part of the polling-place shall be in plain view of the election officers. The voting machine shall be placed at least three feet from every wall and partition of the polling-place, and at least three feet from the guard-rail, and at least four feet from the clerk's table. A guard-rail shall be constructed at least three feet from the machine, with openings to admit electors to and from the machine.

SEC. 15. Method of voting. After the openings of the polls, the judges shall not allow any voter to pass within the guard-rail until they ascertain that he is duly entitled to vote. Only one voter at a time shall be permitted to pass within the guard-rail to vote. The operating of the voting machine by the elector while voting shall be secret and obscured from all other persons except as provided by this chapter in cases of voting by assisted electors. No voter shall remain within the voting machine booth longer than one minute, and if he shall refuse to leave it after the lapse of one minute, he shall be removed by the judges.

SEC. 16. Additional instructions. In case any elector after entering the voting machine booth shall ask for further instructions concerning the manner of voting, two judges of opposite political parties shall give such instructions to him; but no judge or other election officer or person assisting an elector shall in any manner request, suggest, or seek to persuade or induce any such elector to vote any particular ticket, or for any particular candidate, or for or against any particular amendment, question, or proposition. After receiving such instructions, such elector shall vote as in the case of an unassisted voter.

SEC. 17. Injury to the machine. No voter, or other person, shall deface or injure the voting machine or the ballot thereon. It shall be the duty of the judges to enforce the provisions of this section. During the entire period of an election, at least one of their number, designated by them from time to time, shall be stationed beside the entrance to the booth and shall see that it is properly closed after a voter has entered it to vote. He shall also, at such intervals as he may deem proper or necessary,

examine the face of the machine to ascertain whether it has been defaced, or injured, to detect the wrong-doer and to repair any injury.

SEC. 18. Canvass of vote. As soon as the polls of the election are closed, the judges of the election thereat shall immediately lock the voting machine against voting and open the counting compartments in the presence of all persons who may be lawfully within the polling-place, and proceed to canvass the vote.

SEC. 19. Judges to lock machine. The judges of election shall, as soon as the count is completed and fully ascertained as in this act required, lock the machine against voting, and it shall so remain for the period of thirty days. Whenever independent ballots have been voted, the judges shall return all of such ballots properly secured in a sealed package as prescribed by section eleven hundred and forty-two (1142) of the code.

SEC. 20. Written statements of election. After the total vote for each candidate has been ascertained, and before leaving the room or voting place, the judges shall make and sign written statements of election, as required by the election laws now in force, except that such statements of the canvass need not contain any ballots except the independent ballots as herein provided.

SEC. 21. What statutes apply. All of the provisions of the election law now in force and not inconsistent with the provisions of this act shall apply with full force to all counties, cities, and towns adopting the use of voting machines. Nothing in this act shall be construed as prohibiting the use of a separate ballot for constitutional amendments and other public measures.

Approved April 16, 1900.

CHAPTER 38.

ELECTION OF PRESIDENTIAL ELECTORS.

S. F. 20.

AN ACT to amend section eleven hundred and seventy-three (1173) of the code, relating to the election of presidential electors.

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

SECTION 1. Elected by the electors of the state. That section eleven hundred and seventy-three (1173) of the code be and the same is hereby amended, by inserting after the word "elected" in the third line thereof, the words, "by the electors of the state."

Approved March 15, 1900.

CHAPTER 39.

RELATING TO APPEALS IN CERTAIN CASES.

S. F. 128.

AN ACT to amend section twelve hundred and twenty-two (1222) of the code, relating to appeals in certain cases.

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

SECTION 1. Appeal in contest election cases. That section twelve hundred and twenty-two (1222) of the code be, and the same is, hereby amended by adding to said section the following words, to-wit: "The court shall hear the appeal in equity and determine anew all questions arising in the case."

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

Approved February 24, 1900.

CH. 41. LAWS OF THE TWENTY-EIGHTH GENERAL ASSEMBLY.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, February 27, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 40.

RELATING TO ENCOURAGING THE MANUFACTURE OF SUGAR.

H. F. 242.

AN ACT to encourage the manufacture of sugar in the state of Iowa, by making certain exemptions in taxes. [Amendatory of chapter I, title VII, of the code, relating to the assessment of taxes.]

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

SECTION 1. What property exempt. That the following named property is exempt from taxation until January 1st, 1910, viz: All mills, buildings, machinery, tools, apparatus and appliances for the manufacture of sugar, the land upon which said mill is situated not to exceed ten acres, the capital invested in the business of the manufacture of sugar from beets raised in the state of Iowa, all personal property used in connection with said business, also the stock, shares, and certificates of any company or corporation actually engaged in said business.

SEC. 2. In effect. This act, being deemed of immediate importance, shall be in force and take effect immediately upon its publication in the Iowa Capital and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa Capital April 11, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 41.

INDEBTEDNESS OF COUNTIES AND OTHER POLITICAL AND MUNICIPAL CORPORATIONS.

S. F. 39.

AN ACT to repeal section thirteen hundred and six (1306) of the code, and to enact a substitute therefor, relating to the assessment of taxes, and limiting the indebtedness of counties, and other political and municipal corporations, including cities acting under special charter.

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

SECTION 1. Repealed. That section thirteen hundred and six (1306) of the code be and is hereby repealed, and the following enacted in lieu thereof:

SEC 2. Amount of indebtedness limited. "No county or other political or municipal corporation, including cities acting under special charters, shall be allowed to become indebted, in any manner or for any purpose, to an amount in the aggregate exceeding one and one fourth per centum on the actual value of the property within such county or corporation, to be ascertained by the last state and county tax list previous to the incurring of such indebtedness."

SEC. 3. In effect. This act, being deemed of immediate importance, shall be in force from and after its publication in the Des Moines Register and the Des [Moines] Leader, newspapers published at Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 42.

TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES.

S. F. 29.

AN ACT to provide for the taxation of the property of telegraph and telephone companies, to amend section one thousand three hundred and thirty (1330) of the code, and to repeal section one thousand three hundred and thirty-one (1331) of the code.

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

SECTION 1. Assessment to include all kinds of property. That section one thousand, three hundred and thirty (1330) of the code be, and the same is hereby, amended by striking out all of said section after the word "ascertained" in the thirteenth line thereof, and inserting in lieu thereof the following:

"Said assessment shall include all property of every kind and character whatsoever, real, personal, or mixed, used by said companies in the transaction of telegraph and telephone business; and the property so included in said assessment shall not be taxed in any other manner than as provided in this act."

SEC. 2. Actual value per mile—taxable value. The executive council shall ascertain the value per mile of the property of each of said companies within this state by dividing the total value, as above ascertained, by the number of miles of line of such company within the state, and the result shall be deemed and held to be the actual value per mile of line of the property of such company within this state. The taxable value shall be determined by taking the percentage of the actual value so ascertained, as provided by section one thousand, three hundred and five (1305) of the code, and the ratio between the actual value and the assessed or taxable value of the property of each of said companies shall be the same as in the case of property of private individuals. At such meeting in July any company interested shall have the right to appear, by its officers or agents, before the executive council and be heard on the question of the valuation of its property for taxation.

SEC. 3. Assessment in each county—how certified. The executive council shall, for the purpose of determining what amount shall be assessed to any one of said companies in each county of the state into which the line of the said company extends, multiply the assessed or taxable value per mile of line of said company, as above ascertained, by the number of miles in each of said counties, and the result thereof shall be by said council certified to the auditor of state, who shall thereupon certify the same to the auditors respectively of the several counties into which, or over which, the lines of said companies extend, together with a statement of the length of such lines in each township and assessment district in each county.

SEC. 4. Levy and collection of tax. At the first meeting of the board of supervisors held after such statement is received by the county auditor it shall cause such statement to be entered in its minute book, and make and enter therein an order stating the length of the lines and the assessed value of the property of each of said companies situated in each city, town, township, or lesser taxing district in its county, as fixed by the executive council, which shall constitute the taxable value of said property for taxing purposes, and the taxes on said property when collected by the county treasurer shall be disposed of as other taxes on real estate. The county auditor shall transmit a copy of said order to the council or trustees of each city, town, or township in which the lines of said company extend.

SEC. 5. Rates and purposes. All telegraph and telephone property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, or lesser taxing districts, and the county treasurer shall collect such taxes at the same time and in the same manner as other taxes, and the same penalties for the nonpayment shall be due and collectible as for the nonpayment of individual taxes.

SEC. 6. Other real and personal property. Land, lots and other real estate and personal property belonging to any telegraph company or telephone company not used exclusively in its telegraph or telephone business shall be subject to assessment and taxation on the same basis as other property of individuals in the several counties where situated.

SEC. 7. "Company" defined. The word "company" as used in this act shall be deemed and construed to mean and include any person, co-partnership, association, corporation, or syndicate that shall own or operate, or be engaged in operating, any telegraph or telephone line, whether formed or organized under the laws of this state or elsewhere.

SEC. 8. Owners of capital stock exempt. The owner of the capital stock in any telegraph or telephone company operating any line or lines in this state shall not be assessed for taxation upon said capital stock.

SEC. 9. Repealed. Section one thousand three hundred and thirty-one (1331) of the code, and all laws and parts of laws in conflict herewith are hereby repealed.

SEC. 10. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register April 12, 1900, and in the Des Moines Leader, April 13, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 43.

RELATING TO THE TAXING OF INSURANCE CORPORATIONS.

S. F. 352.

AN ACT to amend section thirteen hundred and thirty-three (1333) of the code, and enacting certain provisions relative to the taxing of insurance corporations.

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

SECTION 1. Foreign companies. That section thirteen hundred and thirty-three (1333) of the code be amended by striking out all after and including the word "every" in line twenty-one, down to and including the word "returned" in line thirty of said section, and by striking out from line thirty-three, thirty-four, thirty-five and thirty-six of said section the following words: "And the taxes provided in this section shall be in full for all taxes, state and local, against such corporations or associations, except taxes on real estate and special assessments."

SEC. 2. Domestic companies. The shares of stock of every insurance corporation or association having capital stock, organized under the laws of this state, shall be assessed for taxation in the manner provided for the assessment of the shares of corporate stock in sections thirteen hundred and twenty-three (1323), thirteen hundred and twenty-four (1324) and thirteen hundred and twenty-five (1325) of the code, and as in this act provided, and said shares of stock shall not be otherwise assessed. In addition to the statement required in section thirteen hundred and twenty-three (1323) of the

code, the corporation shall furnish to the assessor a copy of its annual report made to the auditor of state.

SEC. 3. Statement furnished local assessor—what to contain—duty of assessor. Every insurance corporation or association organized under the laws of this state, not including corporations with capital stock, county mutuels, and fraternal beneficiary associations, which county mutuels and fraternal beneficiary associations are not organized for pecuniary profit, shall on or before the 28th day of January in each year, for the purpose of assessment of its property, furnish to the assessor of the assessment district in which its principal place of business is located, a statement verified by its president, showing specifically with reference to the year next preceding the first day of January, then last past: (1), a duplicate of the statement required by law to be made to the auditor of state for the said year last past; (2), a detailed statement of all its property and assets of every kind and nature whatsoever, and the value of each item thereof, including surplus, guaranty and reserve fund, and the amount of each. It shall be the duty of the assessor, upon the receipt of said statements, and from other information acquired by him, to assess against every corporation or association referred to in this section, the value of all personal property owned by such corporation or association, together with the actual value of each parcel of real estate situated in the assessment district of such assessor, and all the said property shall be assessed at the same rate, and for the same purposes as the property of private individuals, as provided in section thirteen hundred and five (1305) of the code.

SEC. 4. Assessment of moneys and credits. In assessing for taxation the moneys and credits of every insurance corporation, company or association, organized under the laws of this state, except county mutuels and fraternal beneficiary associations, which county mutuels and fraternal beneficiary associations are not organized for pecuniary profit, the assessor shall ascertain the debts or liabilities, if any, of such corporation, company or association to its shareholders or other persons, which debts and liabilities shall be deducted, as provided in section thirteen hundred and eleven (1311) of the code, but in ascertaining the indebtedness or liability of such corporation, company or association, a debt shall be deemed to exist on account of its liability on the policies, certificates or other contracts of insurance issued by it equal to the amount of the surplus or other funds accumulated by any such corporation, or association, pursuant to law, its contracts of insurance or its articles of incorporation for the purpose of fulfilling its policies, certificates or other contracts of insurance, and which can be used for no other purpose.

SEC. 5. State tax—date payable. Every insurance corporation or association of whatever kind or character, organized under the laws of the state of Iowa, not including county mutuels or fraternal beneficiary associations, which county mutuels and fraternal beneficiary associations are not organized for pecuniary profit, shall, on or before the first day of March of each year, pay to the treasurer of state a sum equivalent to one per centum of the gross receipts from premiums, assessments, fees and promissory obligations required by insurance contracts which are received during the next year preceding the first day of January last past, after deducting the amounts actually paid for losses, matured endowments, dividends to policy holders and the increase in the amount of the reserve as certified by the department actuary in his official statement to the auditor of state on the 31st day of December previous, based on the actuaries' table of mortality and four per cent, and the amounts returned to members upon canceled policies, certificates and rejected applications, during said year, and not until such payment shall the auditor of state issue the annual certificate, as provided by law.

SEC. 6. Supervisors to correct assessments—when and how. In the event that any insurance corporation or association, affected by this act, shall pay to the treasurer of state prior to May first, 1900, a sum so that the amount of its payment to said treasurer of state for the year 1900 shall equal what said corporation or association would be compelled to pay to said treasurer of state had this act been in force prior to the granting of the annual certificate by the auditor of state for the year 1900, then such corporation or association shall, for the levy made in the year 1900, be subject to the provisions of this act, respecting the levy and assessment of taxes by local and municipal authorities, and upon presentation of the receipt from the said treasurer of state showing a compliance with this section by such insurance corporation or association, it is hereby made the duty of the board of supervisors of the proper county to alter and correct the assessment of such corporation, association or shareholder made in the year 1900, so that said assessment shall be the same in amount as though it had been made under the provisions of this act, and the tax levied by the local or municipal authorities against every such corporation or association or its shareholders entitled to the benefit of this section, is corrected accordingly. Any corporation or association entitled to, but failing to take advantage of, the provisions of this section, shall not be relieved from any local or municipal tax heretofore levied by any of the provisions of this act.

SEC. 7. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved March 30, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, March 31, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 44.

ASSESSMENT OF TAXES.

S. F. 148.

AN ACT to amend section thirteen hundred and forty (1340) of the code, relating to the assessment of taxes.

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

SECTION 1. Statement to show average daily service. That section thirteen hundred and forty (1340) of the code be amended by adding thereto the following:

“Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.”

Approved March 21, 1900.

CHAPTER 45.

TAXATION OF EXPRESS COMPANIES.

S. F. 66.

AN ACT providing for the taxation of the property of express companies and repealing sections thirteen hundred and forty-five (1345) and thirteen hundred and forty-six (1346) of the code, and chapter thirty-one (31) of the acts of the Twenty-seventh General Assembly.

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

SECTION 1. Express companies—annual statement—what to contain. Every company engaged in conveying to, from, through, in, or across this state, or any part thereof, money, packages, gold, silver, plate, merchandise, or any other article, by express, under a contract, express or implied, with any railroad company, or the managers, lessees, agents, or receivers thereof, provided such company is not a railroad company, a freight line company, nor an equipment company, shall be deemed and held to be an express company within the meaning of this act, and every such express company shall on or before the first Monday in May, 1900, and annually thereafter between the first day of February and the first day of March, make out and deliver to the auditor of state a statement verified by the oath of an officer or agent of said company, making such statement, with reference to the first day of January next preceding, showing:

First.—The name of the company, and whether a corporation, partnership, or person, and under the laws of what state or country organized.

Second.—The principal place of business, and the location of its principal office and the name and postoffice address of its president, secretary, and superintendent or general manager and the name and postoffice address of its principal officers or managing agent in Iowa.

Third.—The total capital stock of said company; (a) authorized; (b) issued.

Fourth.—The number of shares of capital stock issued and outstanding, and the par face value of each share, and in case no shares of stock are issued in what manner the capital stock thereof is divided, and in what manner such holdings are evidenced.

Fifth.—The market value of said shares of stock on the first day of January next preceding, and if such shares have no market value then the actual value thereof; and in case no shares of stock have been issued state the market value, or the actual value, in case there is no market value of the capital thereof, and the manner in which the same is divided.

Sixth.—The real estate, buildings, machinery, fixtures, appliances, and personal property owned by said company and subject to local taxation within the state of Iowa, and the location and actual value thereof in the county, township, or district where the same is assessed for local taxation.

Seventh.—The specific real estate, together with the improvements thereon, and all bonds, mortgages, and other personal property owned by said company, situated outside of the state of Iowa, and used exclusively outside the conduct of the business, with a specific description of all bonds, mortgages, and other personal property, and the cash value thereof, the purposes for which the same are used, and where the same are kept or deposited, and each piece of real estate, where located, the purpose for which the same is used, and the actual value thereof, in the locality where situated.

Eighth.—All mortgages upon the whole or any part of its property, together with the dates and amounts thereof.

Ninth.—The total length of lines or routes over which the company transports such merchandise, freight, or express.

(b.) The total length of such lines or routes as are outside of the state of Iowa.

(c.) The length of such lines or routes within each of the counties, townships, and assessment districts within the state of Iowa.

SEC. 2. Statements—where and when filed—penalty. Upon the filing of such statements, the auditor of state shall examine each of them, and if he shall deem the same insufficient, or in case he shall deem that other information is requisite, he shall require such officer or agent to make such other and further statements as said auditor of state may call for. In case of the failure or refusal of any company to make out and deliver to the

auditor of state any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars for each day such report is delayed beyond the first Monday in May, 1900, and the first Monday in March annually thereafter, to be sued and recovered in any proper form of action in the name of the state of Iowa, on the relation of the auditor of state, and such penalty when collected shall be paid into the general fund of the state.

SEC. 3. Assessment by executive council. The executive council shall meet on the first Monday in May, 1900, and on the first Monday in March in each year thereafter, at which meeting the auditor of state shall lay such statements, with such information as may have been furnished him, before said executive council, and it shall thereupon value and assess the property of such company, in the manner hereinafter set forth, after examining such statements, and after ascertaining the actual value of the property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company, by its agents or officers, to appear before said council with such books, papers, or statements as the council may require, or it may require additional statements to be made by such company, and may compel the attendance of witnesses, in case said council shall deem it necessary, to enable it to ascertain the actual value of such property; any such company interested may, upon written application, appear before the executive council at such meeting, and be heard in the matter of the valuation of the property of such company for taxation.

SEC. 4. Actual value—how ascertained. The executive council shall first ascertain the actual value of the entire property owned by said company, from said statements or otherwise, for that purpose taking the aggregate market value of all shares of capital stock, in case said shares have a market value, and in case they have none taking the actual value thereof or of the capital of said company, in whatever manner the same is divided, in case no shares of capital stock have been issued; provided, however, that in case the whole or any portion of the property of said company, shall be encumbered by a mortgage or mortgages, such council shall ascertain the actual value of such property by adding to the market value or the aggregate shares of stock or to the value of the capital, in case there shall be no such shares, the aggregate amount of the market or cash value of such mortgage or mortgages, and the result shall be deemed and treated as the actual value of the property of such company. The executive council shall, for the purpose of ascertaining the actual value of the property within the state of Iowa, next ascertain, from such statements or otherwise, the actual value in localities where the same is situated, of the several pieces of real estate, and all bonds, mortgages, and other personal property situated without the state of Iowa, and used exclusively outside of the general business of such company, which said actual value shall be by the executive council deducted from the gross actual value of the property as above ascertained. The executive council shall next ascertain the actual value of the property of such company within the state of Iowa, and for that purpose may take into consideration the proportional value of the company's property without and within the state, and shall take, as a basis of the valuation of the company's property in this state, the proportion of the whole aggregate value of said company, as above ascertained after deducting the actual value of such real estate without the state, which the length of the routes within the state of Iowa bears to the whole length of the routes of such company, and such amount so ascertained shall be considered and taken to be the entire actual value of the property of said companies within the state of Iowa. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all the real estate, buildings, machinery,

appliances, and personal property not used exclusively in the conduct of the business within the state that are subject to local taxation within the counties, townships, and other assessment districts as hereinbefore described in the sixth item of section one of this act.

SEC. 5. Actual value per mile—taxable value. The executive council shall thereupon ascertain the value per mile of the property within the state, by dividing the total value as above ascertained, after deducting the specific properties locally assessed within the state, by the number of miles within the state, and the result shall be deemed and held to be the actual value per mile of the property of such company within the state of Iowa. The assessed or taxable value shall be determined by taking that percentage of the actual value so ascertained, as is provided by section thirteen hundred and five of the code, and such valuation and assessment shall be in the same ratio as that of the property of individuals.

SEC. 6. Assessment in each county—how certified. Said executive council shall thereupon, for the purpose of determining what amount shall be assessed by it to the said company, in each county of the state, through, across, into, or over which the route of said company extends, multiply the value per mile, as above ascertained, by the number of miles in each of such counties, as reported in said statements, or as otherwise ascertained, and the result thereof shall be by said council certified to the auditor of state, who shall thereupon certify the same to the auditors respectively of the several counties through, into, over, and across which the routes of said company extend, together with a statement of the length of the routes in each township and assessment district in each county.

SEC. 7. Levy and collection of tax—rates, etc. At the first meeting of the board of supervisors held after such statement is received by the county auditor, it shall cause the same to be entered on its minute book and make and enter therein an order stating the length of the routes and the assessed value of each in each city, town, township, or other assessment district in its county, through or into which said routes extend, as fixed by the executive council, which shall constitute the taxable value of said property for taxing purposes, and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the councils of cities or towns, and to the trustees of each township, in the county. The county auditor shall also add to the value so apportioned the assessed value of the real estate, buildings, machinery, fixtures, appliances, and personal property not used exclusively in the conduct of the business situated in any township or assessment district as returned by the assessors thereof, and extend the taxes thereon upon the tax list as in other cases. All such property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, townships, or assessment districts. The property so included in said assessment and the shares of stock in such companies so assessed shall not be taxed in this state, except as provided in this act.

SEC. 8. Penalty. In case any such company shall fail or refuse to pay any taxes assessed against it in any county, township, or assessment district in the state, in addition to other remedies provided by law for the collection of taxes, an action may be prosecuted in the name of the state of Iowa by the county attorneys of the different counties of the state, on the relation of the auditors of the different counties of the state, and judgment in such action shall include a penalty of fifty per cent of the amount of the taxes so assessed and unpaid, together with reasonable attorney's fees for the prosecution of such action, which action may be prosecuted in any county into, through, over, or across which the routes of any such company shall

extend, or in any county where such company shall have an office or agent for the transaction of business.

SEC. 9. "Company" defined. The word "company," as used in this act, shall be deemed and construed to mean and include any person, co-partnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, any express route as herein defined, whether formed or organized under the laws of this state, any other state or territory, or of any foreign country.

SEC. 10. Acts in conflict repealed. The provisions of this act are intended to take the place of sections thirteen hundred and forty-five, and thirteen hundred and forty-six of the code, and such sections and each of them, and all other laws and parts of laws in conflict with this act are hereby repealed; provided, that all moneys now due the state on account of any assessment or charge made against any of such persons, co-partnerships, associations, corporations, or syndicates, and all penalties and charges thereon growing out of any of said repealed section[s], shall be paid and collected under the provisions of said repealed sections, the same as if said sections were not repealed, and it is hereby expressly provided that all rights of the state now accrued under said sections are hereby saved from the operation of the aforesaid repealing clauses.

SEC. 11. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 13, 1900, and in the Iowa State Register April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 46.

RELATING TO LICENSE OF PEDDLERS.

H. F. 144.

AN ACT to amend section one thousand three hundred and forty-eight (1348) of the code, relative to license of peddlers.

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

SECTION 1. "License" instead of "certificate." That section one thousand three hundred and forty-eight (1348) of the code be and the same is hereby amended by striking out all of said section to and including the word "and" in the third line thereof, and by striking out the words "certificate" in the fourth and ninth lines respectively and inserting in lieu thereof the word "license."

Approved April 6, 1900.

CHAPTER 47.

CORRECTION OF ASSESSMENT AND TAX LIST.

H. F. 145.

AN ACT to repeal section one thousand three hundred and eighty-five (1385) of the code and enact a substitute therefor, relative to the correction of assessment and tax list.

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

SECTION 1. Repealed. That section one thousand three hundred and eighty-five (1385) of the code be and the same is hereby repealed and the following enacted in lieu thereof:

SEC. 2. Errors—omitted property—how corrected. The auditor may correct any error in the assessment or tax list, and may assess and list for taxation any omitted property; but before assessing and listing for taxation any omitted property he shall notify by registered letter the person, firm, corporation, or administrator, or other person in whose name the property is taxed, to appear before him at his office within ten days from the time of said notice and show cause, if any there be, why such correction or assessment should not be made, and should such party feel aggrieved at the action of said auditor he shall have the right of appeal therefrom to the district court. And if such correction or assessment is made after the books have passed into the hands of the treasurer he shall be charged or credited therefor as the case may be. All expense incurred in the making of said correction or assessment shall be borne *pro rata* by the funds which are affected by said correction and the proceedings to be reported to the board of supervisors.

SEC. 3. Appeal. The appeal herein provided for shall be taken within ten days from the time of the final action of the auditor, by a written notice to that effect to the auditor, and served as an original notice. The court on appeal shall hear and determine the rights of the parties in the same manner as appeals from the board of review, as prescribed in section thirteen hundred and seventy-three (1373) of the code.

Approved April 6, 1900.

CHAPTER 48.

RECORD OF DELINQUENT TAXES.

S. F. 138.

AN ACT to repeal section thirteen hundred and eighty-nine (1389) of the code, and to enact a substitute therefor, in relation to the keeping of a record of delinquent taxes.

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

SECTION 1. Treasurer to keep record. Section thirteen hundred and eighty-nine (1389) of the code is hereby repealed, and the following enacted in lieu thereof:

“The treasurer shall, after October 1st, and before December 31st, of each year, enter in a book to be kept in his office as a part of the records thereof, to be known as the delinquent personal tax list, all delinquent personal taxes of any preceding year.”

SEC. 2. What to contain. Such entry of tax on delinquent personal tax list shall give the names of delinquents alphabetically arranged, with amounts of tax and for what year or years, and where property was located when assessed.

SEC. 3. Lien on real estate. Personal tax entered on delinquent personal tax list, as provided in sections one and two of this act, shall constitute a lien on any real estate owned or acquired by any such delinquent, and so remain until the same has been paid or legally canceled, and taxes not so entered for each year shall cease to be a lien.

SEC. 4. Entry of delinquent real estate taxes. The treasurer shall each year, upon receiving the tax list, enter upon the same in separate columns opposite each parcel of real estate on which the tax remains unpaid for any previous year, the amount of such unpaid tax, and unless such delinquent real estate tax is so brought forward and entered it shall cease to be a lien upon the real estate upon which the same was levied, and upon any other real estate of the owner. But to preserve such lien it shall only be necessary to enter such tax, as aforesaid, opposite any tract upon

which it was a lien. Any sale for the whole or any part of such delinquent tax not so entered shall be invalid.

Approved April 7, 1900.

CHAPTER 49.

IN RELATION TO REASSESSING AND RELEVYING TAXES.

S. F. 246.

AN ACT to authorize the executive council to reassess and relevy taxes heretofore or hereafter held to be invalid, and to certify the same to the proper county officers, when necessary and to authorize such officers to levy such taxes. [Additional to chapter 1, title VII of the code, relating to assessment of taxes.]

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

SECTION 1. Power to reassess and relevy taxes. When by reason of non-conformity to any law, or by any omission, informality, or irregularity, or for any other cause, any tax heretofore or hereafter levied and assessed against any person, company, association, or corporation by the executive council is invalid or is adjudged illegal, the executive council may assess and levy a tax against such person, company, association, or corporation for the year or years for which such tax is invalid or illegal, or when necessary may assess and certify the same to the proper county officers, who shall levy such tax as by law in such cases made and provided, with the same force and effect as though done at the proper time and under any valid law, whether in force at the time of said levy and assessment or thereafter enacted.

SEC. 2. Voluntary payments. When any person, company, association, or corporation, against whom any tax has been assessed and levied by the executive council and held invalid or illegal, shall have paid the same voluntarily or shall otherwise waive such invalidity and illegality, the executive council shall accept such tax in lieu of the tax to be raised by the reassessment and relevy provided for in section one hereof.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, April 7, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 50.

DISCOVERY OF PROPERTY WITHHELD FROM TAXATION.

S. F. 219.

AN ACT to authorize boards of supervisors to provide for the discovery of property withheld from taxation, and to list the same and collect taxes thereon, and to legalize contracts heretofore made for that purpose by boards of supervisors upon certain conditions. [Additional to chapter 2, title VII, of the code, relating to collection of taxes.]

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

SECTION 1. Contract—notice—appeal. The board of supervisors of any county may contract in writing with any person to assist the proper officers in the discovery of property not listed and assessed as required by law. Before listing the property discovered, the treasurer shall give the person in whose name it is proposed to assess the same, or his agent, ten days' notice thereof by registered letter addressed to him at his usual place

of residence, fixing the time and place where objection to such proposed listing and assessment may be made. An appeal may be taken to the district court from final action of the treasurer by serving written notice upon him and otherwise proceeding as provided in section thirteen hundred and seventy-three (1373) of the code.

SEC. 2. Compensation. The total charges, fees, and expenses authorized under section one (1) of this act shall not exceed fifteen per cent of the taxes paid into the county treasury.

SEC. 3. Bond—approval. The person employed under the provisions of section one hereof shall give a bond in the penal sum of not less than three thousand dollars, with sureties to be approved by the board of supervisors, conditioned for the faithful performance of the contract and observance of the provisions of law applicable to such employment.

SEC. 4. Disposition of taxes recovered. After the deduction of the compensation hereinbefore provided for, the taxes recovered under this act shall be distributed among the several funds for that year in the same proportion as other taxes.

SEC. 5. Existing contracts. All contracts heretofore made for the purpose specified in section one of this act are hereby declared to be valid and binding, in case the parties interested therein shall, within thirty days from the taking effect of this act, consent in writing to accept the said fifteen per cent in lieu of all compensation, expenses, and other charges whatsoever provided for in said contracts, and give the bond above required. Unless such consent and bond are given, said contracts are hereby declared null and void.

SEC. 6. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Des Moines Leader April 10, 1900, and in the Iowa State Register April 12, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 51.

RELATING TO ASSESSMENT AND COLLECTION OF COLLATERAL INHERITANCE TAX.

S. F. 337.

AN ACT to amend chapter four (4) of title seven (7) of the code, and chapter thirty-seven (37) of the acts of the Twenty-seventh (27th) General Assembly, relating to the assessment and collection of the collateral inheritance tax.

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

SECTION 1. Debts deducted. The term "debts" in the eleventh line of section fourteen hundred and sixty-seven (1437) of the code shall include, in addition to debts owing by decedent at the time of his death, the local or state taxes due from the estate prior to his death, and a reasonable sum for funeral expenses, court costs, including the costs of appraisement made for the purpose of assessing the collateral inheritance tax, the statutory fees of executors, administrators, or trustees, and no other sum; but said debts shall not be deducted unless the same are approved and allowed, within fifteen months from the death of decedent, as established claims against the estate, unless otherwise ordered by the judge or court of the proper county.

SEC. 2. Property subject to tax. Except as to property passing to the persons, corporations, and societies exempted by section fourteen hun-

dred and sixty-seven (1467) of the code from the collateral inheritance tax, and real property located outside of the state passing in fee from the decedent owner, the tax imposed under chapter four (4) of title seven (7) of the code shall hereafter be assessed against, and be collected from, property of every kind, which, at the death of the decedent owner, is subject to, or thereafter, for the purpose of distribution, is brought into this state and becomes subject to the jurisdiction of the courts of this state for distribution purposes, or which was owned by any decedent domiciled within the state at the time of the death of such decedent, even though the property of said decedent so domiciled was situated outside of the state.

SEC. 3. Foreign estates and deduction of debts. Whenever any property belonging to a foreign estate, which estate, in whole or in part, is liable to pay a collateral inheritance tax in this state, the said tax shall be assessed upon the market value of said property remaining after the payment of such debts and expenses as are chargeable to the property under the laws of this state; in the event that the executor, administrator, or trustee of such foreign estate files with the clerk of the court having ancillary jurisdiction, and with the treasurer of state, duly certified statements exhibiting the true market value of the entire estate of the decedent owner, and the indebtedness for which the said estate has been adjudged liable, which statements shall be duly attested by the judge of the court having original jurisdiction, the beneficiaries of said estate shall then be entitled to have deducted such proportion of the said indebtedness of the decedent from the value of the property as the value of the property within this state bears to the value of the entire estate.

SEC. 4. Foreign estates and direct and collateral beneficiaries. Whenever any property, real or personal, within this state belongs to a foreign estate, and said foreign estate passes in part exempt from the collateral inheritance tax, and in part subject to said collateral inheritance tax, and it is within the authority or discretion of the foreign executor, administrator, or trustee administering the estate to dispose of the property, not specifically devised to direct heirs or devisees in the payment of the debts owing by decedent at the time of his death, or in the satisfaction of legacies, devisees, or trusts given to direct and collateral legatees or devisees, or in payment of the distributive shares of any direct and collateral heirs, then the property within the jurisdiction of this state, belonging to such foreign estate, shall be subject to the collateral inheritance tax imposed by chapter four (4) of title seven (7) of the code, and the tax due thereon shall be assessed as provided in the next preceding section of this act, and with the same proviso respecting the deduction of the proportionate share of the indebtedness, as therein provided.

SEC. 5. Appraisements and relief therefrom. All estates, subject in whole or in part to the tax imposed upon collateral inheritances, shall be appraised for the purpose of computing said tax by the regular collateral inheritance tax appraisers, under the rules and regulations authorized to be made by section six (6) of chapter thirty-seven (37) of the laws of the Twenty-seventh General Assembly governing the district courts in the assessment of said tax; provided, that estates in some part liable for the payment of the inheritance tax need not be entirely appraised by the collateral inheritance appraisers where an appraisement of such part will be sufficient to determine the tax due the state, and estates liable for the collateral inheritance tax, which consist of money, book accounts, bank deposits, notes, mortgages, and bonds, need not be appraised by the collateral tax appraisers if the administrator, executor, or trustee, or the beneficiaries claiming such property, are willing to charge themselves and to pay the collateral inheritance tax upon the full face value of such properties, as may be shown in their inventories, together with the interest or earnings which may be due on said properties, but in all cases the relief of such personal property

from appraisement for the collateral inheritance tax is dependent upon the consent of the treasurer of state, and the subsequent approval thereof by the judge or the proper court. In the event that the estate has been duly appraised under the ordinary statutes of inheritance, and such appraisement is accepted by the treasurer of state as satisfactory for the collateral inheritance tax, the district court or judge of the proper court may, upon proper application, relieve the estate from the appraisement by the collateral inheritance tax appraisers; but, in order to obtain such relief, the administrator, executor, trustee, or other party interested must file an application in the office of the clerk of the court for such relief before said clerk issues a commission to the collateral inheritance tax appraisers. The district court or judge of the proper court may, upon application of the representatives of the estate or parties interested, relieve the estate of the appraisement for collateral tax purposes if it be shown to said court that the market value of the entire estate subject to tax will not exceed one thousand dollars, provided, that, prior to the application to said court or judge, the written consent of the treasurer of state to such relief is procured. In all cases where an estate is relieved from an appraisement for collateral inheritance tax purposes, the fact of such relief and the reasons therefor shall be duly noted in the decree or order of final settlement made by the court.

SEC. 6. Date of filing inventories of personalty. Whenever, by reason of the complicated nature of an estate, or by reason of the confused condition of the decedent's affairs, it is impracticable for the executor, administrator, or trustee or beneficiary of said estate to file with the clerk of the court a full, complete, and itemized inventory of the personal assets belonging to the estate, within the time required by statute for filing inventories of the estates, the court may, upon the application of such representatives or parties in interest, extend the time for the filing of the collateral inheritance appraisement for a period not to exceed three months beyond the time fixed by law.

SEC. 7. Valuation of life term and deferred estates. The value of any estate and property described in sections fourteen hundred and seventy (1470) and fourteen hundred and seventy-one (1471) of the code subject to the collateral inheritance tax shall be determined for the purpose of computing said tax by the rule or standards of mortality and of value commonly used in actuaries' combined experience tables. The treasurer of state is directed to obtain and publish for the use of the courts and appraisers throughout the state tables showing the average expectancy of life, and the value of annuities or life and term estates, and the present worth or value of remainders and reversions. The taxable value of life or term, deferred or future, estates shall be computed at the rate of four per cent interest. Whenever it is desired to remove the lien of the collateral inheritance tax on remainders, reversions, or deferred estates, parties owning the beneficial interest may pay at any time the said tax on the present worth of such interest determined according to the rules herein fixed.

SEC. 8. Compromise settlements. Whenever an estate charged, or sought to be charged, with the collateral inheritance tax is of such a nature, or is so disposed, that the liability of the estate is doubtful, or the value thereof cannot, with reasonable certainty, be ascertained under the provisions of law, the treasurer of state may, with the written approval of the attorney-general, which approval shall set forth the reasons therefor, compromise with the beneficiaries or representatives of such estates, and compound the tax thereon; but said settlement must be approved by the district court or judge of the proper court, and after such approval the payment of the amount of the taxes so agreed upon shall discharge the lien against the property of the estate.

SEC. 9. Reports to be filed with treasurer of state. Administrators, executors, and trustees of the estates subject to the collateral inheritance tax shall, when demanded by the treasurer of state, send to such treasurer certified copies of such parts of their reports as may be deemed [demanded] by the treasurer of state, and upon the refusal of said parties to comply with the demand of the treasurer of state, it is the duty of the clerk of the court to comply with such demand, and the expenses of making such copies and transcripts shall be charged against the estate, as are other costs in probate.

SEC. 10. Payment of costs. In any action where the state has been a party in enforcing the collection of the collateral inheritance tax, and a decision adverse to the state has been rendered, with an order that the state pay the costs, it is the duty of the clerk of the court in which such action was pending to certify the amount of such costs to the treasurer of state, who shall, if said costs be correctly certified, and the case has been finally terminated, present the claim to the executive council to audit, and, said claim being allowed by said council, the auditor of state is directed to issue a warrant on the state treasurer in payment of such costs.

SEC. 11. Regulations as to fees of county attorneys. In the event of uncertainty or of conflicting claims as to fees due county attorneys, under section seven (7) of chapter thirty-seven (37) of the laws of the Twenty-seventh General Assembly, the treasurer of state is empowered to determine the amount of fees, under the limitations of said section, to whom payable, and when the same are due, and as far as possible such determination shall be in accord with fixed rules made by the state treasurer.

SEC. 12. Construction. In the construction of this statute, the words "collateral heirs" shall be held to mean all persons who are not excepted from the provisions of the collateral inheritance tax by section fourteen hundred and sixty-seven (1467) of the code, and this act, except section two (2) thereof, shall apply to all pending estates which are not closed, and the property subjected by this act to the said tax is liable to the provisions incorporated in chapter four (4) of title seven (7) of the code, as to the amount and lien thereof, and the manner of enforcement and collection thereof, except as herein specifically provided otherwise.

SEC. 13. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader April 10, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 52.

SERVICE OF NOTICE TO REMOVE OBSTRUCTIONS IN PUBLIC HIGHWAYS.

H. F. 187.

AN ACT to amend section fifteen hundred and sixty (1560) of the code, relating to the service of notice to remove obstructions in public highways.

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

SECTION 1. Agent included. That section fifteen hundred and sixty (1560) of the code be amended by inserting the words "or agent" after the word "owner," in the fourth line of said section.

Approved March 23, 1900.

CHAPTER 53.

RELATING TO THE RUSSIAN THISTLE.

H. F. 29.

AN ACT to amend section one thousand five hundred and sixty-three (1563) of the code, relating to the Russian thistle.

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

SECTION 1. Notice. That section one thousand five hundred and sixty-three (1563) of the code be and the same is hereby amended by striking out the following after the word "notice" in the sixteenth (16th) line thereof: "In writing to the owner, occupant, or person or corporation in possession or control thereof, and if not destroyed by such owner or occupant or person in possession in proper time to prevent maturity to give notice in writing immediately to any member of the board of trustees of the township in which said thistles are growing; or if within a city or town, then give notice in writing to the mayor, recorder or clerk thereof; who shall within five days after the receipt of said notice" and insert in lieu thereof the following: "Immediately to any member of the board of trustees of the township in which thistles are growing; or, if within a city or town, then to give notice to the mayor, recorder, or clerk thereof; who shall immediately give notice in writing to the owner, occupant, or person or corporation in possession or control thereof; and if not destroyed by such owner or occupant or person in possession in proper time to prevent maturity."

Approved April 3, 1900.

CHAPTER 54.

TRIMMING OF HEDGES.

S. F. 52.

AN ACT to amend section fifteen hundred and seventy (1570) of the code, relating to the trimming of hedges.

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

SECTION 1. Township trustees to order. That section fifteen hundred and seventy (1570) of the code be amended by adding the following after the word "years" in the fifth line thereof: "When so ordered by the trustees of their respective townships."

Approved March 29, 1900.

CHAPTER 55.

OPERATION OF STEAM THRESHING ENGINES ON THE PUBLIC HIGHWAY.

H. F. 189.

AN ACT to amend section fifteen hundred and seventy-one (1571) of the code, relative to the operation of steam threshing engines on the public highway.

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

SECTION 1. Penalty. That section fifteen hundred and seventy-one (1571) of the code be amended by inserting after the word "misdemeanor," in the 14th line thereof, the following: "Punishable by imprisonment in the county jail not more than thirty days, or by a fine of not more than \$100.

Approved April 6, 1900.

CHAPTER 56.

RENEWAL OF CORPORATIONS.

H. F. 89.

AN ACT to amend section sixteen hundred and eighteen (1618) of the code, relating to the manner of renewal of corporations, and to provide for the fees to be paid upon renewal of corporations for pecuniary profit.

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

SECTION 1. Renewal—certificate and articles to be recorded—fees—notice. That section sixteen hundred and eighteen (1618) of the code be amended by adding at the end thereof the following:

“Within five days after the said action of the stockholders for the renewal of any corporation, a certificate, showing the proceedings resulting in such renewal, sworn to by the president and secretary of the corporation, or by such other officers as may be designated by the stockholders, together with the articles of incorporation, shall be filed for record in the office of the recorder of the county in which the principal place of business of said corporation is situated, and the same shall be recorded. Upon filing with the secretary of state the said certificate and articles of incorporation, within ten days after they are filed with the recorder, and upon the payment to the secretary of state of a fee of twenty-five (25) dollars, and an additional fee of one (1) dollar per thousand for all authorized stock in excess of ten thousand (\$10,000) dollars, but in no event to exceed two thousand (\$2,000) dollars, the secretary of state shall record the said certificate and the said articles of incorporation in a book to be kept by him for that purpose, and shall issue a proper certificate for the renewal of the corporation. Within three months after the filing of the certificate and articles of incorporation with the secretary of state, the corporation so renewed shall publish a notice of renewal. Said notice shall be published for four weeks in succession in a newspaper as convenient as practicable to the principal place of business of the corporation, and shall contain the matters and things required to be published by section sixteen hundred and thirteen (1613) of the code, relating to original incorporations.”

SEC. 2. Fees—since when due. The fees herein provided shall be due from all corporations applying for a renewal since the first day of January, 1898.

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Approved March 15, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, March 16, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 57.

ISSUANCE, DELIVERY AND TRANSFER OF SHARES OF CAPITAL STOCK OF CORPORATIONS.

S. F. 223.

AN ACT to amend section sixteen hundred and twenty-seven (1627) of the code, relating to the issuance, delivery, and transfer of shares of the capital stock of corporations.

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

SECTION 1. Railway or quasi public corporations. That section sixteen hundred and twenty-seven (1627) of the code be amended by adding thereto the following: "This section shall not apply to railway or quasi public corporations organized before the first day of October, 1897."

Approved April 16, 1900.

CHAPTER 58.

DEPARTMENT OF AGRICULTURE.

S. F. 165.

AN ACT to create a department of agriculture, and repeal sections sixteen hundred and fifty-three (1653), sixteen hundred and fifty-four (1654), sixteen hundred and fifty-five (1655), sixteen hundred and fifty-six (1656), sixteen hundred and fifty-seven (1657), sixteen hundred and seventy-four (1674), sixteen hundred and eighty-two (1682), sixteen hundred and eighty-three (1683) of the code, and chapter forty-two (42) of the acts of the Twenty-seventh (27) General Assembly, and amend sections sixteen hundred and seventy-nine (1679), and sixteen hundred and eighty-one (1681) of the code, and making an appropriation therefor.

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

SECTION 1. Department of agriculture. For the promotion of agriculture, horticulture, forestry, animal industry, manufactures, and the domestic arts, there is hereby established a department to be known as the "department of agriculture," which shall embrace the district and county agricultural societies organized or to be organized under existing statutes and entitled to receive aid from the state, the state weather and crop service, and the offices of the dairy commissioner and state veterinarian.

SEC. 2. State board of agriculture. The department shall be managed by a board, to be styled "the state board of agriculture," of which the governor of the state, the president of the state college of agriculture and mechanic arts, the state dairy commissioner, and the state veterinarian shall be members *ex-officio*. The other members of the board shall consist of a president, vice-president, secretary, treasurer and one director from each congressional district, to be chosen as hereinafter provided.

SEC. 3. Agricultural convention. There shall be held at the capitol on the second Wednesday of December 1900, and annually thereafter, a state agricultural convention, composed of the state board of agriculture, together with the president or secretary of each county or district society entitled to receive aid from the state, or a regularly elected delegate therefrom accredited in writing, who shall be a resident of the county; and in counties where there are no agricultural societies the board of supervisors may appoint a delegate who shall be a resident of the county. The president or an accredited representative of the following named associations shall be entitled to membership in the said convention, to-wit: the state horticultural society, the state dairy association, the improved stock breeders' association, and the swine breeders' association.

SEC. 4. Officers—directors—vacancies. At the convention held on the second Wednesday in December 1900, there shall be elected a president and vice-president for the term of one year; also one director of the board of agriculture from each congressional district; those from even numbered districts to serve two years and those from odd numbered districts one year. At subsequent annual conventions, vacancies in the list of district directors shall be filled for two years. But vacancies occurring from death or other causes, shall be filled for the unexpired term; and the board may fill any vacancy in office until the next annual convention.

SEC. 5. State farmers' institute. In connection with the annual convention, either preceding or following the day on which the officers are elected, the board may hold a State Farmers' institute, for the discussion of

practical and scientific topics relating to the various branches of agriculture, the substance of which shall be published in the annual report of the board.

SEC. 6. Duties of board. The board shall have general supervision of the several branches, bureaus and offices embraced in the department of agriculture; and it shall be the duty of the board to look after and promote the interests of agriculture, of agricultural education and animal and other industries throughout the state; to investigate all subjects relating to the improvement of methods, appliances and machinery, and the diversification of crops and products; also to investigate reports of the prevalence of contagious diseases among domestic animals, or destructive insects and fungus diseases in grains, and grasses, and other plants, the adulteration of foods, seeds and other products, and to report the result of investigation, together with recommendations of remedial measures for prevention of damage resulting therefrom. It shall be the duty of the Iowa agricultural experiment station to co-operate with the department of agriculture in carrying on these investigations.

SEC. 7. Executive committee. The president, vice-president, and secretary shall constitute an executive committee, which shall transact such business as may be delegated to it by the board of agriculture. The president may call meetings of the board when the interests of the department require it.

SEC. 8. State fair. The board shall have full control of the state fair grounds and improvements thereon belonging to the state, with requisite powers to hold annual fairs and exhibits of the productive resources and industries of the state. They may prescribe all necessary rules and regulations thereon. The board may delegate the management of the state fair to the executive committee and two or more additional members of the board; and for the special work pertaining to the fair they may employ an assistant secretary and such clerical assistance as may be deemed necessary. All expenditures connected with the fair including the per diem and expenses of the managers thereof, shall be recorded separately and paid from the state fair receipts.

SEC. 9. Duty of officers as to bequests. The department of agriculture is hereby authorized to take and hold property, real and personal, derived by gifts and bequests, and the president, secretary and treasurer shall have charge and control of the same, subject to the action of the board, and shall give bonds as required in case of executors, to be approved by the board of agriculture and filed with the secretary of state.

SEC. 10. Secretary—duties—Iowa Year Book of Agriculture. The board shall elect a secretary for a term of one year, whose duties shall be such as usually pertain to the office of a secretary, under the direction of the board. He shall keep a complete record of the proceedings of the annual state agricultural convention and all the meetings of the board; he shall draw all warrants on the treasurer and keep a correct account thereof; he shall compile and superintend the printing of the annual report of the state department of agriculture, which shall be entitled "The Iowa Year Book of Agriculture," and shall include the annual report of the dairy commissioner, the state dairy association, and the Iowa agricultural experiment station, the annual report of the state veterinarian, the Iowa weather and crop service, the Iowa improved stock breeders' association, or such part thereof as the executive committee may approve, and such other reports and statistics as the board may direct, which shall be published by the state; he shall perform such other duties as the board may direct.

SEC. 11. Distribution of year book—competitive bids. The Iowa Year Book of Agriculture shall be printed and bound in cloth and such number as the executive council shall direct, to be distributed as follows: One copy to each state officer and member of the general assembly; ten copies to the state library and ten copies to the libraries of the state

university and the state college of agriculture and mechanic arts; one copy to each library in the state open to the general public; one copy to the president and secretary of each county and district agricultural society, and one copy to the board of supervisors of each county in which there is no such agricultural society, and the balance as may be directed by the board of agriculture. The executive council shall receive competitive bids for the printing and binding of the year book and let the contract to the lowest responsible bidder. Such bidding, however, shall be confined to concerns in Iowa and to persons or corporations paying the union scale of wages.

SEC. 12. Present officers and directors. The present officers and directors of the state agricultural society, upon taking effect of this act, shall be, and they are hereby made and constituted officers and directors of the department of agriculture, who, with the *ex officio* members named in section two (2) hereof, shall have full control and management of the department of agriculture until the members of the state board of agriculture are elected as provided in section three (3) of this act.

SEC. 13. Office — supplies — salary of secretary and assistant. The office of the department of agriculture shall be in rooms numbers eleven (11) and twelve (12), in the capitol building; the said office shall be entitled to such supplies, stationery, postage and express as may be required, which shall be furnished by the executive council in the same manner as other officers are supplied. The salary of the secretary shall not exceed fifteen hundred dollars (\$1500) per annum; and when the board deem it necessary it may employ an assistant at an expense of not more than seventy five dollars (\$75) per month.

SEC. 14. Treasurer — duties — bond — compensation. The board shall elect a treasurer for a term of one year, whose duties shall be to keep a correct account of the receipts and disbursements of all moneys belonging to the department of agriculture, and shall make payments only on warrants signed by the president and secretary thereof, except in payment of premiums. He shall execute a bond for the faithful performance of his duty, to be approved by the board and filed with the secretary, and shall receive such compensation for his services as shall be fixed by the board, not exceeding one hundred dollars per annum.

SEC. 15. Compensation of elective members. The elective members of the state board of agriculture, for attending the meetings of the board, and for the special work pertaining to the holding of the state fair shall be allowed four dollars (\$4) per day and five cents per mile in going and returning from the place where the business is transacted, the claim for which shall in all cases be verified and paid as provided in section eight (8).

SEC. 16. Finance committee — report — compensation. A finance committee consisting of three members shall be appointed by the executive council, whose duty it shall be to examine and report upon all financial business of the department of agriculture prior to the annual convention thereof, and make their report to the governor. No member of such committee shall be a member of the board. A reasonable compensation, not exceeding four dollars to each member for each day actually and necessarily engaged in the performance of their duties and necessary expenses incurred, shall be allowed said finance committees, to be audited by the executive council and paid out of any funds in the state treasury not otherwise appropriated. Such report shall be edited under the direction of the executive council and be published in accordance with the provisions of section one hundred and sixty-three (163) of the code and acts amendatory thereof.

SEC. 17. Premium list and rules. The premium list and rules of exhibition shall be determined and published by the board prior to the first day of April in each year.

SEC. 18. Repealed. That section sixteen hundred and fifty-three (1653), sixteen hundred and fifty-four (1654), sixteen hundred and fifty-five (1655), sixteen hundred and fifty-six (1656), sixteen hundred and fifty-seven (1657), sixteen hundred and seventy-four (1674), sixteen hundred and eighty-two (1682) and sixteen hundred and eighty-three (1683) of the code, and chapter forty-two (42) of the acts of the Twenty-seventh General Assembly, be and the same are hereby repealed.

SEC. 19. Stations—bulletins. That section sixteen hundred and seventy-nine (1679) of the code be and the same is hereby amended by striking out of the eleventh line thereof the words "said society" and inserting in lieu thereof the words "department of agriculture;" that section sixteen hundred and eighty-one (1681) of the code be, and the same is hereby amended by striking out of the fourth line thereof the words "agricultural society" and inserting in lieu thereof the words "department of agriculture."

SEC. 20. Corrective. That where the words "board of directors of the state agricultural society" occur in the code or the acts amendatory thereto, the same shall be construed to mean and to refer to the state board of agriculture; and the words "state society" and "state agricultural society" shall be construed to mean and refer to the department of agriculture.

SEC. 21. Amounts appropriated. There is hereby appropriated annually from and after the first day of January nineteen hundred and one (1901) for the support of the office of the department of agriculture, twenty-four hundred dollars (\$2,400) and for insurance and improvements of buildings on the state fair grounds the sum of one thousand dollars (\$1,000) or so much thereof as shall be necessary, and the auditor of state shall draw a warrant therefor upon the order of the department of agriculture signed by the president and secretary thereof, in such sums and at such times as the board shall deem necessary. The state shall not be liable for the payment of any premiums offered by the state board of agriculture, nor for any expenses or liabilities incurred by said board, except, as expressly provided for in this act.

Approved March 21, 1900.

CHAPTER 59.

STATE AID TO DISTRICT AND COUNTY AGRICULTURAL SOCIETIES.

S. F. 322.

AN ACT to amend chapter forty-three (43) of the acts of the Twenty-seventh (27) General Assembly in relation to state aid to district and county agricultural societies, and to amend section sixteen hundred and fifty-eight (1658) and section sixteen hundred and fifty-nine (1659) of the code.

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

SECTION 1. Failure to report. That chapter forty-three (43) of the acts of the Twenty-seventh General Assembly be amended by adding to said chapter the following: "When any society fails to report, according to law, on or before the first day of November, that society shall not receive a warrant from the state auditor for that year, but the secretary of the state board of agriculture shall notify the county auditor of the county in which the society is located of such failure, and the board of supervisors may appoint a delegate to the annual meeting or state agriculture [agricultural] convention, said delegate to be a resident of said county."

SEC. 2. Same. That section sixteen hundred and fifty-eight (1658) of the code, be amended by inserting after the word "county" in the first line of said section the words "and district"; that section sixteen hundred and fifty-nine (1659) of the code, be amended by inserting after the word "county" in the first line, the words "and district," and further amend said section sixteen hundred and fifty-nine (1659) of the code, by striking out the word "December" in the seventh line, and inserting in lieu thereof the word

"November"; and further amend said section by adding to the section the following: "Any society failing to report on or before the first day of November shall not receive state aid for that year."

Approved April 6, 1900.

CHAPTER 60.

INSURANCE OTHER THAN LIFE.

H. F. 175.

AN ACT to amend section seventeen hundred and nine (1709) of the code, relating to insurance.

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

SECTION 1. Insurance against loss from burglary. That section seventeen hundred nine (1709) of the code is hereby amended by adding thereto, as division 7, the following, to-wit:

"7. Any insurance company organized and incorporated on the stock or mutual plan may insure against loss or damage resulting from burglary or robbery, or attempt thereat, and against the loss of moneys and securities in the course of transportation. A mutual company organized under this subdivision shall not issue any policy to any person, firm, or corporation other than banks, bankers, loan companies, trust companies, and county treasurers. Provided, also, that companies organized to transact business as provided by this sub-division seven (7) may hold their annual meetings in the month of July, instead of January."

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect from and after the date of its publication in the Iowa State Register and the Daily Iowa Capital, newspapers published at Des Moines, Iowa, without expense to the state.

Approved April 2, 1900.

I hereby certify that the foregoing act was published in the Daily Iowa Capital April 2, 1900, and in the Iowa State Register April 3, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 61.

LIMITATION OF INSURANCE RISKS.

H. F. 243.

AN ACT to amend section seventeen hundred and ten (1710) of the code, relating to limitation of insurance risks.

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

SECTION 1. Casualty risks. That section seventeen hundred and ten (1710) of the code be amended by inserting after the word "company" in the sixth line, the following provision:

"Provided, however, that any life insurance company organized on the stock or mutual plan and authorized by its charter or articles of incorporation so to do, may upon complying with the provisions of this chapter, in addition to such life insurance, insure against all of the casualties specified in sub-division 5 of section seventeen hundred and nine (1709) of the code."

Approved April 16, 1900.

CHAPTER 62.

RELATING TO AUDITOR'S INSURANCE REPORT.

H. F. 188.

AN ACT to repeal section seventeen hundred twenty (1720) of the code, relating to the auditor's insurance report and enact a substitute therefor.

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

SECTION 1. Auditor's report. That section seventeen hundred twenty (1720) of the code be repealed, and the following enacted in lieu thereof:

"He shall cause the information contained in the statements required of the companies organized or doing business in the state to be arranged in detail, and prepare the same for printing, which report shall be made to the governor on or before the first day of May of each year."

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

Approved March 14, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, March 15, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 63.

STIPULATIONS OF ARBITRATION IN POLICIES OF INSURANCE.

S. F. 68.

AN ACT to amend section seventeen hundred and forty-three (1743) of the code, relative to stipulations of arbitration in policies of insurance.

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

SECTION 1. Conditions. That section seventeen hundred and forty-three (1743) of the code be amended by striking out the comma after the word "property" in the nineteenth (19th) line of said section, and inserting a period in lieu thereof, and by striking out after the said word "property," the remainder of said sentence, being the following: "Unless it be pleaded and proved that the insurance company gave written notice to the insured of its election to determine the amount of loss by appraisalment or arbitration, as provided in the policy, and thereafter the insured failed to comply with said requirements."

Approved April 16, 1900.

CHAPTER 64.

INSURANCE OTHER THAN LIFE.

H. F. 45.

AN ACT to amend section seventeen hundred and forty-three (1743) of chapter four (4) title nine (9) of the code, relating to insurance other than life.

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

SECTION 1. Conditions. That section seventeen hundred and forty-three (1743) of the code be and the same is hereby amended by adding, after the word "loss" in the twenty-seventh line, the following, "or where the amount of loss, upon the request of the insurance company, has been submitted to arbitration."

Approved April 4, 1900.

CHAPTER 65.

RELATING TO STIPULATED PREMIUM LIFE INSURANCE ASSOCIATIONS.

S. F. 191.

AN ACT relating to insurance companies and associations and to provide for the incorporation, regulation, and government of life insurance corporations on the stipulated premium plan, and to amend chapter seven (7), title nine (9) of the code, and providing a penalty for the violation of the provisions hereof:

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

SECTION 1. "Stipulated premium plan" excluded. That section seventeen hundred and eighty-four (1784) of the code be, and the same is hereby, amended, by striking from the first and second lines thereof the words "stipulated premium plan or," and by striking out, in the eighth line thereof, the words "stipulated premiums," and by striking out in the twelfth (12) line the words, "stipulated premium plan or".

SEC. 2. Organization—articles of incorporation. Any number of persons not less than five, a majority of whom are citizens and residents of the state of Iowa, may associate themselves together and organize a stock or mutual [natural] corporation for the purpose of issuing policies of insurance on the lives of individuals upon the stipulated premium plan, and to grant and purchase annuities, as defined and regulated herein, and to provide for indemnity in event of death. Such associations shall adopt articles of incorporation in writing, which shall set forth:

First.—The name of the corporation, which shall not be the same as that of any corporation theretofore organized, or doing business in the state of Iowa, or so nearly like the name of such other corporation as to be likely to mislead the public.

Second.—The name of the city or town, and county, in which the principal office of the corporation is located.

Third.—The amount of the capital stock of the corporation, which shall not be less than fifty thousand dollars, if the same is a stock company; the number of shares into which the capital stock is divided and the par value thereof, and that the entire capital stock has been subscribed in good faith; that fifty per cent thereof is actually paid in, and is in the possession of the directors of the corporation.

Fourth.—The names and place of residence of the stockholders, and the number of shares subscribed for by each

Fifth.—The number of years which the corporation is to continue.

Sixth.—A statement that the corporation is formed for the purpose of carrying on the business of insurance under the provisions of this act.

SEC. 3. Stock notes—approved by auditor—revocation of certificate. The remainder of the capital stock shall be paid in at such time as the directors of the corporation may order, and until it is so paid in it shall be evidenced and secured by the promissory notes of the stock holders, which notes shall be certified and accepted only as provided in section seventeen hundred and seventy-one of the code. Such notes shall be approved by the auditor of state and deposited with him for preservation, and he shall examine the same and the security thereon at least once each year and approve or disapprove the same. In all cases where such notes or any of them are disapproved, the association shall at once substitute new notes therefor to be approved by the auditor; and the certificate authorizing any such association to do business in the state shall be revoked in case it fails to comply with this provision.

SEC. 4. Number of directors. The number of directors or managers of the corporation shall not be less than five, and shall be named for the first year of the existence of the corporation in its articles of incorporation, and their powers and duties shall be defined therein.

SEC. 5. Stipulated premium—plan of, defined. Any corporation, company, or association, except level or natural premium companies,