

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

Approved April 5, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader, April 9, 1906, and the Des Moines Daily Capital, April 11, 1906.

W. B. MARTIN,
Secretary of State.

CHAPTER 33.

ASSESSMENT AND TAXATION OF PROPERTY IN SPECIAL CHARTER CITIES.

H. F. 306.

AN ACT relating to the assessment and taxation of property in special charter cities, [additional to chapter fourteen (14) of title five (V) of the code,] and providing that section thirteen hundred and five (1305) of the code shall not apply to such cities.

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

SECTION 1. Valuation—how provided. That the assessed or taxable value of all property, and the value at which it shall be listed, and upon which the levy shall be made, in special charter cities shall be provided by the city council of such city.

SEC. 2. Levy upon property valued and returned by executive council. That, where all property, except such as is listed and valued by the executive council is assessed upon its full or a certain percentage of its full valuation, the levy upon all such property valued and returned by the executive council shall be on a like percentage of the valuation so returned.

SEC. 3. Not applicable to special charter cities. That section thirteen hundred and five (1305) of the code and amendments thereto, be and the same is hereby amended by adding thereto the following, to-wit: "This section shall not apply to special charter cities."

SEC. 4. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register-Leader and Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 23, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Daily Capital, March 26, 1906.

W. B. MARTIN,
Secretary of State.

CHAPTER 34.

UNIFORM SYSTEM OF MUNICIPAL ACCOUNTS.

S. F. 152.

AN ACT to provide for the publication of municipal accounts and to establish a uniform system of accounts, reports and audit in cities and towns. [Additional to title five (V) of the code relating to city and town government.]

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

SECTION 1. Annual financial report. It shall be the duty of the chief accounting and warrant issuing officer of each city and town, namely auditor or clerk as the case may be, to prepare and to publish the annual report of the financial condition and transactions of the city or town now or hereafter required by law, and all accounting officers of all boards or commission departments and offices whatsoever within the corporate area receiving or disbursing public funds shall file with the auditor or clerk, within thirty days

from the expiration of their fiscal year, a report in writing of official transactions in the form and manner required by law. In case of refusal or gross neglect to comply with the law and provisions herein governing the method of accounting for and reporting municipal transactions herein referred to, the official so delinquent shall be deemed guilty of a misdemeanor. The auditor or clerk aforesaid is hereby authorized to institute legal proceedings to enforce the provisions herein requiring report to him.

SEC. 2. How published. In cities having a population of five thousand or over, the annual report aforesaid shall be printed in pamphlet form. At least five hundred copies of said report shall be printed and the expense thereof shall be provided for annually by the city council. In cities and towns having less than five thousand population, the annual report may be published in pamphlet form if authorized by the city council.

SEC. 3. Certified to auditor of state—auditor to publish returns. On or before the first day of July the auditor or clerk of each city or town shall forward to the auditor of state a certified copy of the annual report in the form prescribed as hereinafter provided and said auditor of state shall publish in a separate volume such returns, showing under appropriate schedules the total receipts and expenditures, assets and indebtedness and related data of all cities and towns in the state together with his comment and recommendations respecting desirable changes in the laws governing financial administration in municipalities. Three thousand copies of such auditor's report shall be annually printed on or before December first for general distribution in accordance with law.

SEC. 4. Uniform system of accounts—auditor to prescribe—advisory committee. That uniformity in the methods of accounting for and reporting the financial transactions of municipalities may be secured, the auditor of state is authorized and he is hereby directed to formulate and prescribe a system of municipal accounts and method of presenting departmental and general reports which shall be adopted and complied with in the administration of all cities or towns on and after April 1st, nineteen hundred and seven (1907). To insure careful consideration of the merits and defects of existing methods in local accounting, the auditor of state shall appoint an advisory committee of not less than five nor more than seven persons familiar with municipal accounts, a majority of whom shall be city accounting officers; said committee shall serve without compensation except that their necessary traveling and hotel expenses for a period not to exceed thirty days shall be allowed them and for such expense the auditor of state is authorized to issue warrants upon the treasurer of state. In the system to be devised as herein contemplated, the officer and persons charged therewith shall adopt so far as practicable the latest and most approved methods in municipal accounting, especially the classifications and definitions of municipal finance in use in the national census office.

SEC. 5. Examiners of municipal accounts—compensation. The auditor of state shall appoint one or more examiners of municipal accounts whose duty it shall be at least once in two years to examine into, audit and report upon the financial condition and transactions of all cities having a population of five thousand or more. Said examiners shall have power to compel the attendance of witnesses and to administer oaths and shall have access to all books, papers or records essential in a thorough going examination. The examiner in charge of an investigation shall, on the conclusion thereof, file a written report of his findings with the mayor and council and with the auditor of state including his criticisms of any faults found and his recommendations respecting improvements desirable. Any and all reports thus made and filed shall be open to public inspection. The compensation of said examiners shall be five dollars (\$5.00) for each day actually employed together with their necessary traveling expenses; the sum so

due in any case shall be paid by the auditor of state upon the presentation of proper bills therefor, by warrants on the treasurer of state; thereupon the auditor of state shall file a claim for the full amount so allowed with the auditor or clerk of the city or town examined, and the council thereof shall provide for its payment.

SEC. 6. Application for examination. Any city or town with a population of less than five thousand may secure an examination of its financial transactions and the condition of its funds and a report thereon by a state examiner upon application by either the mayor or the council to the auditor of state. Further upon petition of fifty or more tax payers of any city or town setting forth facts that in the opinion of the state auditor justify action, the auditor of state shall send an examiner to inspect and report upon the financial administration and condition of the municipality in question.

SEC. 7. Applicable to special charter cities. The foregoing provisions shall apply to cities under special charters.

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

Approved April 5, A. D. 1906.

CHAPTER 35.

RELIGIOUS WORSHIP OF INMATES OF STATE, COUNTY AND CITY INSTITUTIONS.

H. F. 888.

AN ACT to secure in matters of religion a free exercise of religious preference and practice to all inmates of state, county, and city institutions maintained for the detention of persons held by committal or confinement in any state, county or city institution whether penal, correctional, charitable, or educational, or in any place of confinement maintained and supported by public funds. [Additional to titles five (V), twelve (XII), thirteen (XIII), and twenty-six (XXVI) of the code.]

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

SECTION 1. Inmates of institutions to have free exercise of religious worship. That it shall be the duty of [the] board of control, superintendents, warden, and other officers having the management of any penal, correctional, charitable or educational institution, or other place of confinement now existing or hereafter established and supported by public funds, to permit all persons committed to, confined or detained in, or otherwise held in such institutions, or other place of confinement, spiritual advice, instruction, and ministrations from any recognized, clergyman of the church or denomination which such person so committed, confined, detained or received may profess to adhere to or prefer; which said profession or choice shall be by such person communicated to the warden, superintendent or other officer in charge of such institution. It shall be the duty of the warden, superintendent or other officer receiving such person so committed, to inquire of such committed person as to his religious preference and enter the same in the book kept for the purpose, and cause the person making such choice or preference to sign the same. And during the time of detention such person so committed, confined or detained shall be allowed at suitable and reasonable times to receive the visits of clergymen belonging to the denomination or church so preferred at the time of commitment, or chosen at any later period.

SEC. 2. What permitted. It shall be the duty of the superintendent, warden or other officer having the control and management of such institution to allow the person so committed or detained the privilege of communicating with any clergyman of good standing of the church or denomination so preferred for at least an hour on the first day of the week in each week; and all facilities consistent with discipline and the proper care of such person so detained or confined shall be allowed to the clergyman so ministering or teaching; and all opportunity for engaging in religious services according