

decide to form such levee or drainage district, they shall proceed to fix the boundaries of the same, and their finding shall be entered upon their records. The finding and the report of the commissioners shall be competent evidence at the hearing above provided for, but shall not be conclusive."

SEC. 4. Costs assessed. That section nineteen hundred and eighty-two (1982) of the code be repealed and the following enacted in lieu thereof:

"If said district is established, the entire costs and expenses incurred under this chapter shall be assessed against and collected from the lands lying within such district, by the levy of a rate upon the assessable value of the land within such district, sufficient to raise the required sum, provided that where the proposed improvement is for drainage only the board may, in their discretion, classify the land within such district and graduate the tax thereon, as provided in chapter sixty-eight (68) of the laws of the Thirtieth General Assembly. When the board decides to make such classification, they shall proceed in the manner set forth in section twelve (12) of said chapter sixty-eight (68), and the commissioners shall each be allowed three dollars per day."

SEC. 5. Annual installments. That section nineteen hundred and eighty-four (1984) of the code be repealed and the following enacted in lieu thereof:

"If the proposed improvement is the maintenance of a levee, the amount collected in any one year shall not exceed two and one-half mills on the dollar of the assessment valuation. If the amount necessary to pay for the improvement, under section nineteen hundred and eighty-two (1982) hereof, exceed said sum, it shall be levied and collected in annual installments. For all other improvements, the board shall levy a rate sufficient to pay for the same, and may, at their discretion, make the same payable in annual installments of ten or less."

SEC. 6 Cost of maintaining. That section nineteen hundred and eighty-six (1986) of the code be amended by striking out all of the seventh line thereof and inserting in lieu thereof the following: "Exceeding three mills on the dollar on the assessable value of the lands within the district".

SEC. 7. In effect. This act, being deemed of immediate importance, shall be in force on and after its publication in the Des Moines Register & Leader and the Des Moines Daily Capital.

Approved February 19, A. D. 1906.

I hereby certify that the foregoing act was published in the Register and Leader, February 21, 1906, and the Des Moines Daily Capital, February 23, 1906.

W. B. MARTIN,
Secretary of State.

CHAPTER 84.

LEVEES, DITCHES, DRAINS AND WATER COURSES.

S. F. 251.

AN ACT amendatory of the law as it appears in chapter sixty-eight (68) of the Thirtieth General Assembly, relating to levees, ditches, drains and water courses, and amending sections two (2), five (5), twenty-eight (28), forty-two (42), forty-four (44) and forty-eight (48) of said act.

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

SECTION 1. Engineer. That section two (2) of chapter sixty-eight (68) of the acts of the Thirtieth General Assembly be, and the same is hereby amended by inserting after the word "route" and before the word "answering" in line nineteen thereof the words, "including starting point and terminus".

And by adding to said section at the end thereof the following: "The board of supervisors may at any time recall the appointment of any engineer made under the provisions of this act, if deemed advisable to do so, and select another to act in his place."

SEC. 2. Engineer to accompany appraisers. Section five (5) of said act is hereby amended by striking out the period at the end of the sentence, inserting a semi-colon in lieu thereof, and by adding thereto the following:

"And the engineer appointed by the board of supervisors shall accompany said appraisers and furnish such information as may be called for by the appraisers concerning the survey of said improvement."

SEC. 3. Drainage bonds. That section twenty-eight (28) of said act be and the same is hereby amended by adding to said section, after the word "par" and before the word "to" in line nine, and after the word "par" and before the word "and" in line ten of said section, the words "with accrued interest"; and by further adding to said section, after the period following the word "therefor" in line seventeen thereof, and before the word "The", the following words: "Such payment shall be made to the county treasurer, and it shall be the duty of the county auditor to certify to the treasurer the amount of any such assessment when requested to do so, and the treasurer shall enter the same upon the tax lists in his hands in a separate place provided therefor, and shall furnish the auditor with duplicate receipts given for all assessments so paid in full."

SEC. 4. Fees. That section forty-two (42) of said act be and the same is hereby amended by adding to said section at the end thereof the following words:

"And the amount of fees for publication of all notices required to be published by the provisions of this act shall be fixed by the board of supervisors not exceeding thirty-three and one-third cents for each ten lines of brevier type, or its equivalent."

SEC. 5. Draining of highways. Section forty-four (44) of said act is hereby amended by striking out the period at the end of said section and inserting in lieu thereof a comma, and adding thereto the following:

"or the township trustees having jurisdiction over said highway shall have the right, if they deem advisable, to petition for the establishment of a drainage district including therein said highway, and said petition shall be considered and acted upon and proceedings had thereunder in all respects the same as provided where petition is signed by one or more of the land owners whose lands would be affected by or assessed for the expenses of the proposed improvements."

SEC. 6 Independent procedure. That section forty-eight of said act is hereby amended by inserting immediately following the word "as" and before the word "additional" in the second line of said section the words "and independent procedure".

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 Register and Leader and the Des Moines Daily Capital, newspapers published in the city of Des Moines, Iowa.

Approved April 9, A. D. 1906.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 16, 1906, and the Register and Leader, April 21, 1906.

W. B. MARTIN,
Secretary of State.