shall refuse to testify when called upon so to do, then the state auditor or the examiner may apply to the district court, or any judge of said district, having jurisdiction thereof for the enforcement of attendance and answers to questions as provided by law in the matters of taking depositions. They shall also have the authority to administer oaths and to examine such witnesses under oath orally or by interrogatories propounded touching the matters under investigation and examination, and such oral examination may be taken in shorthand, and transcribed, and the reasonable expense thereof shall be paid in the same manner as the expenses of the examiner is paid. Willful false swearing in such examination shall be perjury, and shall be punishable as such. A report of such examination shall be made in triplicate, signed, and verified under oath by the officer making the examination; one copy to be filed with the auditor of state; one copy with the officer under investigation, and one copy with the auditor of the county whose officer is under investigation. In the event that such examination discloses any of the grounds of removal mentioned in section 1, chapter 78 of the acts of the thirty-third general assembly, a fourth copy shall be provided and filed by the auditor of state in the office of the attorney general of the state, and the attorney general shall thereupon take such action as, in his judgment, the facts and circumstances warrant. It shall be unlawful for any examiner to make any disclosure of the result of any investigation, except as he shall make the same to the auditor of state, county auditor or to any court, and a violation of this provision shall be ground for removal.

- Sec. 5. Examination—how secured—expenses—how paid. Any township, school, or municipal corporation may secure an examination of its financial transactions and the condition of its funds, and a report thereon by the auditor of state or one of his examiners upon application to the auditor of state, provided said application is accompanied by a petition signed by twenty-five (25) or more tax payers of the township, school or municipal corporation desiring an investigation and requesting such an examination and setting forth facts which, in the opinion of the state auditor, shall justify such action. As soon as examination for any such municipal corporation has been completed, and the expenses thereof paid by this state, the auditor of state shall forthwith file a claim against the municipal corporation so examined; which claim when so filed, shall become a legal and valid claim against said municipal corporation, payable from its general funds as all other claims are paid.
- Sec. 6. Acts in conflict repealed. All acts or parts of acts inconsistent with this act are hereby repealed.

Approved April 17 A. D. 1913.

CHAPTER 9.

PENSIONS FOR DISABLED AND RETIRED FIREMEN.

H. F. 90.

AN ACT to repeal section five (5) of chapter sixty-one (61) of the acts of the thirty-third general assembly, as amended by chapter fifty (50) of the acts of the thirty-fourth general assembly, and to enact a substitute therefor relating to pensions for disabled and retired firemen.

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

SECTION 1. Repeal—who entitled to pensions—amounts—how paid—exempt from liability for debts. That section five (5) of chapter sixty-one (61) of the acts of the thirty-third general assembly, as amended by chapter fifty

(50) of the acts of the thirty-fourth general assembly be repealed and the following is enacted in lieu thereof:—

"Any member of an organized paid fire department within the provisions of this act who shall have served twenty-two (22) years or more in such department and shall have reached the age of fifty (50) years, or who shall, while a member of such department, become mentally or physically permanently disabled from performing the duties of a fireman, shall be entitled to be retired and upon retirement he shall be paid out of the firemen's pension fund of the city in which such department is located, a monthly pension equal to onehalf the amount of salary received by him monthly at the date he became entitled to retirement. Provided, however, that no member who has not served five years or more in such department shall be entitled to be retired and paid a pension under the provisions of this act on account of being mentally or physically permanently disabled, unless such disability was contracted while engaged in the performance of his duties or by reason of following the occupation of such fireman. Provided, further, that the chief officer of any fire department shall have the power to assign any member of the department, retired or drawing pensions under this act, to the performance of light duties in such fire department. The question of disability shall be determined by the trustees upon the advice of a physician appointed by the board of trustees for that purpose. Upon the death of any member of such fire department while in the service, or of any member who shall have been retired, leaving a widow or minor children or dependent father or mother surviving him, there shall be paid out of said fund as follows: To the surviving widow, so long as she remains unmarried and of good moral character, a pension of twenty dollars (\$20.00) per month. If there be no surviving widow, or upon the death or remarriage of such widow, then to his dependent father and mother, if both survive, or to either dependent parent, if one survive, twenty dollars (\$20.00) per month. To the guardian of each surviving minor child under sixteen (16) years of age, six dollars (\$6.00) per month. Provided, however, that the aggregate of all such payments shall not exceed one-half of the amount of the salary of such member at the time of his death or retirement. If any such member shall have served twenty-two (22) years in such department but shall not have reached the age of fifty years, he shall be entitled to retirement as above; provided, however, that no pension shall be paid while he lives until he reaches the age of fifty (50) years. The provisious of this bill shall apply to volunteer or call members of a paid fire department, excepting that, as to such volunteer or call members, the amount of pension to be paid shall be such as the board of trustees shall fix or determine. After any member shall become entitled to be retired, such right shall not be lost or forfeited by discharge or for any other reason except conviction for felony. All pensions paid under the provisions of this act shall be exempt from liability for debts of the person to or on account of whom the same as [are] paid and shall not be subject to seizure upon execution or other process.'

Approved April 17 A. D. 1913.