

16 (\$4.00) per day for each and every day employed in the discharge of  
 17 her duties, and the necessary traveling expenses by the nearest prac-  
 18 ticable route from her residence to the institution visited, to be paid  
 19 from the funds of the institution upon proper audit of the bill for such  
 20 services and expenses by the board in the manner provided for pay-  
 21 ment of current expenses of institutions.

Approved April 9, A. D. 1915.

## CHAPTER 115.

### INTOXICATING LIQUORS.

S. F. 427.

AN ACT to repeal the law as it appears in section twenty-four hundred thirty-five (2435) supplement to the code, 1913, relating to mulct tax, statement by citizens, and enacting a substitute therefor:

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

1 SECTION 1. Statement by citizens—service—return. That the  
 2 law as it appears in section twenty-four hundred thirty-five (2435)  
 3 of the supplement to the code, 1913, be and the same is hereby repealed,  
 4 and in lieu thereof is enacted the following:

1 SECTION 2. Should the assessor for any reason fail to perform  
 2 his duty, any three citizens of the county can, by verified statement on  
 3 information and belief, addressed to the county auditor, procure the  
 4 listing of names and places for the levy of said tax, with the same force  
 5 and effect as if done by the assessor. At least five (5) days before list-  
 6 ing the property or names with the county auditor as contemplated in  
 7 the law as it appears in section twenty-four hundred thirty-five (2435)  
 8 of the supplement to the code, 1913, such citizens shall give notice in  
 9 writing of their intention so to do to the same parties and in the same  
 10 manner as required of the assessor in section twenty-four hundred  
 11 thirty-three (2433) supplement to the code, 1913. Said notice shall,  
 12 upon request of any of said three citizens be served by the sheriff of  
 13 said county, and proof of the service of said notice shall be made by  
 14 the sheriff, which notice and return of service thereon shall, by said  
 15 sheriff, be filed with the auditor, with the list of names and property  
 16 sought to be charged. Any one of said three citizens may serve such  
 17 notice and make return thereof under affidavit, filed with the auditor.  
 18 Said statement and return of service so filed with the county auditor  
 19 shall be admissible in evidence in the same way and with the same  
 20 force and effect as the return of the assessor.

Approved April 9, A. D. 1915.