

15 persons or property or other service when it was their duty so to do,  
 16 shall, on conviction, be adjudged guilty of a misdemeanor, and upon  
 17 conviction thereof shall be fined in a sum not exceeding one hundred  
 18 dollars (\$100) or be imprisoned in the county jail for a period not  
 19 exceeding thirty days.

Approved April 17, A. D. 1915.

## CHAPTER 288.

### COLLECTION OF TAXES.

S. F. 254.

AN ACT to repeal section fourteen hundred nine (1409), of the code, relating to the certification of taxes to another county, and enact a substitute therefor.

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

1 SECTION 1. **Certifying taxes to another county.** That section  
 2 fourteen hundred nine (1409) of the code be and the same is hereby  
 3 repealed and the following enacted in lieu thereof:

4 In all cases of delinquent taxes in any county, where the person  
 5 upon whose property the same were levied shall have disposed of or  
 6 removed the said property and the treasurer of the county where the  
 7 taxes were levied can find no property within said county out of which  
 8 said taxes can be made, the treasurer of the county where said taxes  
 9 are delinquent shall make out a certified abstract thereof, and forward  
 10 the same to the treasurer of the county in which the delinquent re-  
 11 sides or has property, when the treasurer transmitting the said ab-  
 12 stract has reason to believe that said taxes can be collected thereby.

Approved April 17, A. D. 1915.

## CHAPTER 289.

### SCHOOLS FOR TEACHING SCIENCE OF AGRICULTURE, ETC.

S. F. 354.

AN ACT amending sections 1683-a, 1683-c, and repealing 1683-e, supplement to the code, 1913, and enacting a substitute therefor and authorizing the establishment of schools for teaching the science of agriculture, animal industry, horticulture, and domestic science in the counties of the state.

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

SECTION 1. **Science of agriculture—schools—body corporate.**  
 1 That section 1683-a of the supplement to the code, 1913, be and the  
 2 same is hereby amended by inserting after the word "agriculture"  
 3 in the second line of said section, the words "domestic science,".