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4 and the Burlington Hawk-Eye, a newspaper published in Burling-5 ton, Iowa; said publication shall be without cost to the state.

Approved April 12, A. D. 1917.

I hereby certify that the foregoing act was published in the Des Moines News and the Burlington Hawk-Eye April 17, 1917.

W. S. ALLEN, Secretary of State.

CHAPTER 223.

FINANCIAL STATEMENT OF SCHOOL DISTRICTS.

H. F. 412.

AN ACT to amend section two thousand seven hundred eighty-one (2781) of the code, relating to the posting or publishing detailed statements of receipts and disbursements of funds expended for school purposes.

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

- 1 **Publication of financial statement.** That section two thousand 2 seven hundred eighty-one (2781) of the code, be and the same is 3 hereby amended by inserting after the word "district" in line two,
- 4 the words ", independent school district or school township".

Approved April 12, A. D. 1917.

CHAPTER 224.

LEVEES, DITCHES, DRAINS, ETC.

H. F. 407.

AN ACT to permit the board of supervisors of a county to relinquish the supervision and control of drainage districts located wholly within the incorporated limits of a city or town to the city or town; and permitting the city or town by resolution to declare the use of the drainage districts or drain so taken over and use the same for the advancement of the city or town or its health and welfare.

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

SECTION 1. Board of supervisors may relinquish jurisdiction conditions. That whenever heretofore, the board of supervisors of any county has, or may hereafter, establish any drainage district which is located wholly within the incorporated limits of any city or town, and the drain thereof having been wholly or partially constructed of sewer tile, or whenever the ground that has been used for said drain is needed by the city or town for sewer or other purposes, it shall be lawful for the said board of supervisors to relinquish all authority or control of all of said drain that is included within the incorporated limits of the city or town to the city or

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10 town upon the request of the city or town council, which request 11 shall be made by resolution and certified to the board of supervisors 12 of the county.

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1 SEC. 2. Duty of supervisors. Upon the request of the city or 2 town council, as above provided, it shall be the duty of the board 3 of supervisors to pass a resolution and have the same made a part 4 of their proceedings relinquishing all authority and control of the 5 drainage district which is within the incorporated limits of the city 6 or town to the said city or town.

1 SEC. 3. Duty of council. It is hereby made the duty of any city 2 or town council if it deem the same for the best interest of the said city 3 or town, to take over and control any drainage districts located with-4 in its incorporated limits, to pass, by a majority vote, a resolution 5 requesting the board of supervisors to permit the city or town to take over and control the drains within its incorporated limits, which 6 resolution shall be certified to the board of supervisors of the county 7 8 and filed by the county auditor, who shall spread the same upon the 9. records of the drainage district referred to.

1 Jurisdiction of municipality. After the said drainage SEC. 4. district has been taken over by the city or town, it shall have com-2 3 plete control and authority of all of the drainage district and drain so taken over, and may by resolution declare its use and use the same 4 5 for any purpose that said city or town through its city or town coun-6 cil deem proper and necessary for the advancement of the city or 7 town or its health or welfare, and the city or town shall be responsi-8 ble for the maintenance and up-keep of said drainage district so 9 taken over only from and after its relinquishment by the board of 10 supervisors to the city or town as herein provided.

1 SEC. 5. **Pending litigation or proceedings.** Nothing in this 2 act shall affect pending litigation or prevent the board of supervisors 3 from making and certifying assessments against the district for 4 construction heretofore lawfully made or repairs thereon heretofore 5 lawfully made on drains legally established.

1 SEC. 6. **Publication clause**. This act being deemed of imme-2 diate importance shall take effect from and after its publication in 3 the Des Moines Register, a newspaper published in the city of Des 4 Moines, Iowa, and the Calhoun County Republican, a newspaper 5 published at Rockwell City, Iowa, without expense to the state.

Approved April 12, A. D. 1917.

I hereby certify that the foregoing act was published in the Des Moines Register April 18, 1917, and in the Calhoun County Republican April 19, 1917.

W. S. Allen, Secretary of State.