11   said fire department. Nothing in this act shall be held to extend the
12   power of such cities to make annual levies for general and special
13   taxes in excess of forty-eight mills.

Approved April 18, A. D. 1919.

CHAPTER 260.

COUNTY FARM OR COUNTY HOME.

H. F. 268.

AN ACT to amend section twenty-two hundred and forty-two (2242) of the supplement to
the code, 1913, relating to the management of the county home or county farm and pro-
viding for the publication of a financial statement by the board of supervisors relating
to such county farm or county home.

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

    SECTION 1.   **County farm or home — yearly financial statement,**
1   etc.   That section twenty-two hundred and forty-two of the supple-
2   ment to the code, 1913, be and the same is hereby amended by adding
3   thereto the following:
4   "The board of supervisors shall, during the month of January of
5   each year, publish in the official papers of the county as part of the
6   proceedings of said board a financial statement of the receipts of the
7   county home, or county farm, itemizing the same and stating the
8   source thereof, which report shall also set forth the total (not item-
9   ized) of the expenditures of such county farm or home; said report
10 shall also show by inventory the amount of property on hand, at the
11 county farm or home January 1 of the year in which the report is
12 made and a comparison with the inventory of the county farm or
13 home of the year preceding as provided for in the provisions of this
14 act."

Approved April 18, A. D. 1919.

CHAPTER 261.

DUTIES OF TOWNSHIP CLERKS.

H. F. 496.

AN ACT to amend section five hundred seventy-six (576), supplement to the code, 1913,
relating to the duties of township clerks and the deposit of public funds collected by
them.

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

1   SECTION 1. **Township clerk — duties as to funds.** That section five
2   hundred seventy-six (576), supplement to the code, 1913, be and the
3   same is hereby amended by adding thereto the following: