

Sec. 11. Board must submit questions on petitions. The board shall submit the question of the adoption or rescission of such a measure when petitioned by one-fourth ( $\frac{1}{4}$ ) of the legal voters of the county, or by such different parties as may be prescribed by law in any special case.

Sec. 12. Regularity presumed. The record of the adoption or rescission of any such measure shall be presumptive evidence that all the proceedings necessary to give the vote validity have been regularly conducted.

Sec. 13. Surplus of tax - disposition of. In case the amount produced by the rate of tax proposed and levied exceeds the amount required for the specific object, it shall not for that reason be held invalid, but the excess shall go into the general county fund.

Approved January 23, 1924.

## CHAPTER 92

### COUNTY BONDS

S. F. 139

AN ACT to amend, revise, and codify chapter eleven (11) of title twelve (12) of the compiled code of Iowa and section thirty-two hundred sixty-one (3261) of the supplement to said code, relating to county bonds.

Be It Enacted by the General Assembly of the State of Iowa:

That chapter eleven (11) of title twelve (12) of the compiled Code of Iowa and section thirty-two hundred sixty-one (3261) of the supplement to said Code, is amended, revised, and codified to read as follows:

## CHAPTER 11

### COUNTY BONDS

Section 1. Funding and refunding county bonds. When the outstanding indebtedness of any county on the first day of January, April, June or September in any year exceeds the sum of five thousand dollars (\$5,000.00), the board of supervisors, by a two-thirds ( $\frac{2}{3}$ ) vote of all its members, may fund or refund the same, and issue the bonds of the county therefor in sums not less than one hundred dollars (\$100.00) nor more than one thousand dollars (\$1,000.00) each, payable at a time stated, not more than twenty (20) years from their date.

Sec. 2. Refunding bonds in certain counties. Indebtedness incurred by any county in making and repairing bridges may be refunded whenever such outstanding indebtedness equals or exceeds the sum of five thousand dollars (\$5,000.00), and the tax to pay such bonds and interest shall be levied as hereinafter provided; except that no part of said tax shall be levied on property within any city which is authorized by law to levy its own bridge tax.

Sec. 3. Rate of interest - form of bond. Said bonds shall bear interest not exceeding five per cent (5%) per annum, payable semiannually, and be substantially in the following form, but subject to changes that will conform them to the resolution of said board, to wit:

No. .... Iowa, .....  
The county of ..... in the state of Iowa, for value received,  
promises to pay to bearer .....dollars, lawful money of the  
United States of America, on ....., with interest on said sum from  
the date hereof until paid at the rate of ..... per cent per annum, payable  
..... annually on the first days of ..... and ..... in each  
year, on presentation and surrender of the interest coupons hereto attached. Both  
principal and interest payable at .....

This bond is issued by the board of supervisors of said county pursuant to  
the provisions of section thirty-two hundred sixty-one, chapter eleven, title  
twelve of the Code of Iowa, and in conformity to a resolution of said board duly  
passed.

And it is hereby certified and recited that all acts, conditions, and things  
required by the laws and constitution of the state of Iowa to be done precedent to  
and in the issue of this bond have been properly done, happened and been performed  
in regular and due form, as required by law, and that the total indebtedness of  
said county, including this bond, does not exceed the constitutional or statutory  
limitations.

In testimony whereof, said county, by its board of supervisors, has caused  
this bond to be signed by the chairman of the board and attested by the auditor,  
with the county seal attached, this ..... day of .....  
.....  
Chairman Board of Supervisors.

Attest:  
.....  
County Auditor, ..... County, Iowa.  
(Form of Coupon)

The treasurer of ..... county, Iowa, will pay to bearer  
..... dollars, on ....., at .....  
for..... annual interest on its .....bond, dated  
.....  
No. ....  
.....  
County Auditor.

Sec. 4. Provisions to be followed. In making sale of such county bonds  
the county treasurer shall comply with and be governed by all the provisions of  
chapter twenty-five-A (25-A), title four (4) of the supplement to the compiled  
Code of Iowa.

Sec. 5. Bonds - negotiation of - duties of treasurer. When bonds issued  
under this chapter shall be executed, numbered consecutively, and sealed, they  
shall be delivered to the county treasurer and his receipt taken therefor, and  
he shall stand charged on his official bond with all bonds delivered to him and  
the proceeds thereof, and he shall sell the same, or exchange them, on the best  
available terms, for any legal indebtedness of the county outstanding on the  
first day of January, April, June, or September next preceding the resolution of  
the board authorizing their issue, but in neither case for a less sum than the  
face value of the bonds and all interest accrued on them at the date of such  
sale or exchange.

Sec. 6. Proceeds - how applied. If any portion of said bonds are sold for  
money, the proceeds thereof shall be applied exclusively for the payment of  
liabilities existing against the county at and before the date above named. When  
they are exchanged for warrants and other legal evidences of county indebtedness,  
the treasurer shall at once proceed to cancel such evidences of indebtedness by  
indorsing on the face thereof the amount for which they were received, the word  
"canceled" and date of cancellation.

Sec. 7. Record of bonds sold and transferred. He shall also keep a record of bonds sold or exchanged by him by number, date of sale, amount, date of maturity, and the name and postoffice address of purchasers, and, if exchanged, what evidences of indebtedness were received therefor, which record shall be open at all times for inspection by the public. Whenever the holder of any bond shall sell or transfer it, the purchaser shall notify the treasurer of such purchase, giving at the same time the number of the bond transferred and his postoffice address, and every such transfer shall be noted on the records.

Sec. 8. Treasurer to report bonds sold. The treasurer shall also report under oath to the board, at each regular session, a statement of all bonds sold or exchanged by him since the preceding report, and the date of such sale or exchange; and, when exchanged, a list or description of the county indebtedness exchanged therefor, and the amount of accrued interest received by him on such sale or exchange, which latter sum shall be charged to him as money received on bond fund, and so entered by him on his books; but such bonds shall not be exchanged for any indebtedness of the county except by the approval of the board of supervisors of said county.

Sec. 9. Unconstitutional issue forbidden. Any member of a board of supervisors who shall vote to order an issue of bonds under the provisions of this chapter in excess of the constitutional limit, shall be held personally liable for the excess of such issue.

Sec. 10. Tax for bonded indebtedness. The board of supervisors shall not in any one (1) year levy a tax of more than three (3) mills on the dollar for the payment of bonded indebtedness or judgments rendered therefor, except as provided in this chapter, unless the vote authorizing the issuance of the bonds provided for a higher rate.

Sec. 11. Levy to pay interest and principal. The board of supervisors shall cause to be assessed and levied each year upon the taxable property in the county, in addition to the levy authorized for other purposes, a sufficient sum to pay the interest on outstanding bonds issued in conformity with the provisions of this chapter, accruing before the next annual levy, and such proportion of the principal that, at the end of eight (8) years, the sum raised from such levies shall equal at least fifteen per cent (15%) of the amount of bonds issued; at the end of ten (10) years, at least thirty per cent (30%) of the amount; and at or before the date of maturity of the bonds, shall be equal to the whole amount of the principal and interest.

Sec. 12. Bond fund - separate account - exact condition shown. The money arising from such levies shall be known as the bond fund, and shall be used for the payment of bonds and interest coupons, and for no other purpose whatever; and the treasurer shall open and keep in his books a separate account thereof, which shall at all times show the exact condition of said bond fund.

Sec. 13. Redemption - notice - interest stopped. When the amount in the hands of the treasurer belonging to the bond fund, after setting aside the sum required to pay interest maturing before the next levy, is sufficient to redeem one (1) or more bonds, which by their terms are subject to redemption, he shall notify the owner of such bond or bonds, in the manner hereinbefore prescribed, that he is prepared to pay the same, with all the interest accrued thereon. If not presented for payment or redemption within thirty (30) days after the date of such notice, the interest on such bond shall cease, and the amount due thereon shall be set aside for its payment whenever presented. All redemptions shall be made in the order of their numbers.

Sec. 14. Transfer of balance to particular fund. If after the payment of all bonds and interest as hereinbefore provided, there remains any money in said bond fund, the board of supervisors may by resolution transfer said funds to the particular fund or funds on account of which the indebtedness arose for which said bonds were issued.

Sec. 15. Failure to levy tax - registry with state auditor. If the board of supervisors of any county which has issued bonds under the provision of this chapter shall fail to make the levy necessary to pay such bonds or interest coupons at maturity, and the same shall have been presented to the county treasurer and the payment thereof refused, the owner may file the bond, together with all unpaid coupons, with the auditor of state, taking his receipt therefor, and the same shall be registered in the auditor's office.

Sec. 16. State tax levied - payment. The executive council shall at its next session as a board of equalization, and at each annual equalization thereafter, add to the state tax to be levied in said county a sufficient rate to realize the amount of principal or interest past due and to become due prior to the next levy upon any such registered bonds, and the same shall be levied and collected as a part of the state tax, and paid into the state treasury, and passed to the credit of such county as bond tax, and shall be paid by warrant, as the payments mature, to the holder of such registered obligations, as shown by the register in the office of the state auditor, until the same shall be fully satisfied and discharged; any balance then remaining being passed to the general account and credit of said county; but nothing in this chapter shall be construed to limit or postpone the right of any holder of any such bonds to resort to any other remedy which such holder might otherwise have.

Sec. 17. Additional tax to pay interest. In any county wherein county bonds are issued in pursuance of a vote of the people to obtain money for the erection of any public building and wherein the annual tax named in the proposition so submitted for the purpose of paying the annual interest accruing upon such bonds is insufficient to pay the same as it matures, the board of supervisors is authorized to levy for said purpose, a tax, not exceeding one (1) mill on the dollar, until said bonds are paid; but this provision shall not prevent the levy of a greater tax than above mentioned, if any such proposition authorized such higher levy.

Sec. 18. The provisions of this chapter shall not be so construed as to limit in any way the application of the provisions of Sections thirty-two hundred forty-one-a one (3241-a1) and thirty-two hundred forty-one-a two (3241-a2) of the supplement to the compiled Code.

Sec. 19. County not to become stockholder. No county shall, in its corporate capacity, or by its supervisors or officers, directly or indirectly, subscribe for stock, or become interested as a partner, shareholder or otherwise, in any banking institution, plank road, turnpike, railway, or work of internal improvement; nor shall it issue any bonds, bills of credit, scrip, or other evidence of indebtedness for any such purposes; and all such evidences of indebtedness for said purposes are hereby declared void, and no assignment of the same shall give them validity; but this section shall not be so construed as to prevent counties from lawfully erecting their necessary public buildings and bridges, laying off highways, streets, alleys and public grounds, or other local works in which such counties may be interested.

Sec. 20. Actions on bonds. - county not estopped. In all section now pending or hereafter brought, in any court in this state, on any bond or coupon issued, or purporting to be issued, by any county for the purposes prohibited in this chapter, a former recovery against such corporation on any one or more or any part of such bonds or coupons shall not bar or estop such corporation from setting

up any defense it has made, or could have made, to such bonds or coupons in the action in which such former recovery was had, but the county may allege and prove any matter of defense in such action to the same extent, and with the same effect, as though no former action had been brought, or former recovery had.

Sec. 21. Breach of duty - misdemeanor. Any officer of any county, or any deputy or employee of such officer, who violates any of the provisions of the two preceding sections, shall be guilty of a misdemeanor, and fined not less than one hundred dollars, nor more than five hundred dollars, for each offense.

Approved January 11, 1924.

#### CHAPTER 94

#### SUPPORT OF THE POOR

H. F. 140

AN ACT to amend, revise, and codify sections thirty-two hundred seventy-eight (3278), thirty-two hundred seventy-nine (3279), thirty-two hundred eighty-three (3283), thirty-two hundred eighty-seven (3287), thirty-two hundred eighty-nine (3289) and thirty-two hundred ninety-three (3293) of the compiled code of Iowa, relating to the support of the poor.

Be It Enacted by the General Assembly of the State of Iowa:

That sections thirty-two hundred seventy-eight (3278) and thirty-two hundred seventy-nine (3279) of the compiled Code of Iowa are amended, revised, and codified to read as follows:

Section 1. Notice - hearing. At least ten (10) days' notice in writing of the application shall be given to the parties sought to be charged, service thereof to be made as often original notice, in which proceedings the county shall be plaintiff and the parties served defendants. No order shall be made affecting a person not served, but, as to such, notice may be given at any stage of the proceedings. The court may proceed in a summary manner to hear all the allegations and proofs of the parties, and order any one or more of the relatives who shall be able, to relieve or maintain him or her, charging them as far as practicable in the order above named, and for that purpose may bring in new parties when necessary.

Sec. 2. Order for entire or partial support. The order may be for the entire or partial support of the applicant, may be for the payment of money or the taking of the applicant to a relative's house, or may assign him or her for a certain time to one and for another period to another, as may be just and right, taking into view the means of the several relatives liable, but no such assignment shall be made to one who is willing to pay the amount necessary for support. If the order be for relief in any other form than money, it shall state the extent and value thereof per week, and the time such relief shall continue; or the order may make the time of continuance indefinite, and it may be varied from time to time by a new order as circumstances may require, upon application to the court by the trustee, the poor person, or the relative affected, ten (10) days' notice thereof being given to the party or parties concerned.

Sec. 3. Payment - appeal. When money is ordered to be paid, it shall be paid to such person as the court may direct. If support be not rendered as ordered, the court upon such fact being shown by the affidavit of one (1)