

Sec. 8. Form of ballot. The auditor shall cause to be prepared and printed the ballots for such election on which shall be plainly stated the proposition to be voted upon, placed in interrogatory form with the words "yes" and "no" so arranged as to enable the voter to clearly indicate his vote for or against such proposition, which ballots shall be delivered to the judges of election by the time the polls are open.

Sec. 9. Election returns. The judges and clerks shall count the ballots cast as soon as the polls close and certify and file the returns, with all the ballots cast, in the office of the auditor.

Sec. 10. Canvass of returns. On the filing of the returns, the board shall convene and canvass the same and certify the result to the auditor. If a majority of the votes cast are in favor of such taxes, the board shall, at the time of levying the ordinary taxes next following, levy such taxes as are voted and cause the same to be placed on the tax lists of the proper township, city, town, or district as the case may be.

Sec. 11. District in more than one county. If the district or territory in which taxes are voted extends into more than one (1) county, the auditor in whose office the returns are filed shall make and certify a copy of such returns and file the same in the office of the auditor of every other county into which the district extends. The board of supervisors of such other counties shall levy the tax upon the real estate in the portion of the district located in such county and cause such tax to be entered upon the tax list of such county.

Sec. 12. Terms and conditions entered on tax list. In all cases where a tax has been voted and levied in aid of a railroad there shall be entered upon the tax lists of the county all the terms and conditions upon which such taxes are payable.

Sec. 13. Collection of special tax. Special taxes voted for any of the purposes aforesaid, shall be collected at the same time and in the same manner as other taxes, with the same penalties for delinquency and the same manner of enforcing collection by sale as ordinary taxes. When collected they shall be kept in a separate fund and paid out only for the purposes for which and on the terms and conditions upon which they were voted, all of which shall be shown by the records and files of the auditor's office relating thereto.

Sec. 14. Limitation to ten-year periods. The aggregate amount of taxes on property in aid of railroads shall not during any ten (10) years exceed five per cent (5%) on the value thereof.

Approved March 27, 1924.

CHAPTER 133

RAILWAY CROSSINGS

H. F. 194

AN ACT to amend, revise, and codify section fifty hundred ninety (5090) of the compiled code of Iowa, relating to liability for negligence of employees and contracts of insurance relief, benefit or indemnity between railway corporations and their employees in case of injury or death.

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

That section fifty hundred ninety (5090) of the compiled Code of Iowa is amended, revised, and codified to read as follows:

Section 1. Liability for negligence of employees. Every corporation operating a railway shall be liable for all damages sustained by any person, including employees of such corporation, in consequence of the neglect of the agents, or by any mismanagement of the engineers or other employees thereof, and in consequence of the wilful wrongs, whether of commission or omission, of such agents, engineers, or other employees, when such wrongs are in any manner connected with the use and operation of any railway on or about which they shall be employed, and no contract which restricts such liability shall be legal or binding.

Sec. 2. Prior relief or indemnity contract no bar to recovery. No contract of insurance, relief, benefit, or indemnity in case of injury or death, entered into prior to the injury, between the person so injured and such corporation, or any other person or association acting for such corporation, and no acceptance of any such insurance, relief, benefit, or indemnity by the person injured, his widow, heirs, or legal representatives after the injury, from such corporation, person, or association, shall constitute any bar or defense to any cause of action brought under the provisions of the preceding section, but nothing contained herein shall be construed to prevent or invalidate any settlement for damages between the parties subsequent to injuries received.

Sec. 3. Contributory negligence no bar - comparative negligence. In all actions brought against any railway corporation to recover damages for the personal injury or death of any employee under or by virtue of any of the provisions of the second preceding section, the fact that the employee may have been guilty of contributory negligence shall not bar a recovery, but the damages shall be diminished by the jury in proportion to the amount of negligence attributable to such employee. No such employee who may be injured or killed shall be held to have been guilty of contributory negligence in any case where the violation by such common carrier or corporation of any statute enacted for the safety of employees contributed to the injury or death of such employee; nor shall it be any defense to such action that the employee who was injured or killed assumed the risks of his employment.

Approved January 25, 1924.

CHAPTER 134

RAILWAY CROSSINGS

S. F. 195

AN ACT to amend, revise, and codify section fifty hundred ninety-two (5092) of the compiled code of Iowa, and sections fifty-two hundred forty-one (5241) and fifty-two hundred forty-one-a one (5241-a1) of the supplement to said code, relating to steam and interurban railway crossings at grade and the duty of employees.

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