

3 1. Borrow money.

4 2. Mortgage any real estate so acquired and the improvements
5 erected thereon in order to secure necessary loans.

6 3. Pledge the rents, profits, and income received from any such
7 property for the discharge of mortgages so executed.

1 SEC. 5. Nature of obligation—discharge. No obligation created
2 hereunder shall ever be or become a charge against the state of Iowa
3 but all such obligations, including principal and interest, shall be
4 payable solely:

5 1. From the net rents, profits, and income arising from the prop-
6 erty so pledged or mortgaged,

7 2. From the net rents, profits, and income which has not been
8 pledged for other purposes arising from any other dormitory or like
9 improvement under the control and management of said board, or

10 3. From the income derived from gifts and bequests made to the
11 institutions under the control of said board for dormitory purposes.

1 SEC. 6. Limitation on discharging obligations. In discharging obli-
2 gations under the preceding section the dormitories at each of said
3 institutions shall be considered as a unit and the rents, profits, and
4 income available for dormitory purposes at one institution shall not
5 be used to discharge obligations created for dormitories at another
6 institution.

1 SEC. 7. Exemption from taxation. All obligations created here-
2 under shall be exempt from taxation.

1 SEC. 8. Limitation on funds. No state funds shall be loaned or
2 used for this purpose. This shall not apply to funds derived from the
3 net earnings of dormitories now or hereafter owned by the state of
4 Iowa.

Approved April 3, A. D. 1925.

CHAPTER 94

CARE OF SOLDIERS' GRAVES

H. F. 312

AN ACT providing for the payment by the respective boards of supervisors of the several counties for the care of graves of deceased soldiers and sailors of the United States.

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

1 SECTION 1. The board of supervisors of the several counties in this
2 state shall each year, out of the general fund or soldiers' relief fund
3 of their respective counties, appropriate and pay to the owners of,
4 or to the public board or officers having control of cemeteries within
5 the state in which any deceased soldier or sailor of the United States
6 is buried, a sum sufficient to pay for the care and maintenance of the
7 lots on which they are so buried, in any and all cases in which provi-

8 sion for such care is not otherwise made. Such payment shall be
 9 made at the rate charged for like care and maintenance of other lots
 10 of similar size in the same cemetery, upon the affidavit of the super-
 11 intendent or other person in charge of such cemetery, that the same
 12 has not been otherwise paid or provided for.

Approved April 3, A. D. 1925.

CHAPTER 95

COUNTY TREASURERS—BONDS—LOSSES

S. F. 114

AN ACT to amend sections one thousand sixty-five (1065) and one thousand sixty-six (1066), code 1924; to provide the amount of the bond to be given by county treasurers, and to provide the method of reimbursing counties for losses of public funds.

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

1 SECTION 1. **Amendment.** Section one thousand sixty-five (1065),
 2 code 1924, is amended by striking from line two (2) thereof the word,
 3 "treasurers".

1 SEC. 2. **Amendment.** Section one thousand sixty-six (1066), code
 2 1924, is amended by striking from line two (2) thereof the word
 3 "treasurers".

1 SEC. 3. **Amount of bond.** The bond of the county treasurer shall
 2 be in the sum of ten thousand dollars (\$10,000.00).

1 SEC. 4. **Losses.** All losses of funds in the legal custody of a county
 2 treasurer, resulting from any act of omission or commission for which
 3 the said treasurer is legally responsible, except losses to the amount
 4 of the treasurer's bond, and except losses which are or may be occa-
 5 sioned by depositing said funds in authorized depositories, shall be
 6 replaced by the several counties of the state as hereinafter directed.

1 SEC. 5. **Auditor to determine loss.** The amount of the loss which
 2 is to be replaced shall be determined by the auditor of state from a
 3 full and detailed examination made by him, or under his authority,
 4 of the accounts of the treasurer in question, which examination shall
 5 be reduced to writing and filed and retained in the office of said
 6 auditor.

1 SEC. 6. **Loss to be apportioned.** When the loss which is to be
 2 replaced has been determined by said auditor, he shall, in writing
 3 filed in his office, apportion the same to each county of the state,
 4 including the county suffering the loss, in the proportion which the
 5 taxable property of each county bears to the total taxable property
 6 of all the counties of the state.

1 SEC. 7. **Certification.** The auditor of state shall forthwith certify
 2 to each county treasurer of the state the amount apportioned to the
 3 various counties.