

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.

1     **SEC. 8. Counties to remit.** Upon receipt of the certificate afore-  
 2 said, the county treasurer, except of the county suffering the loss,  
 3 shall forthwith charge the general fund of his county with the amount  
 4 apportioned to his county and forthwith remit said amount with  
 5 interest, if any, to the treasurer of state.

1     **SEC. 9. Interest.** The amount apportioned to a county shall draw  
 2 interest at the rate of one per cent (1%) per month on and after  
 3 thirty (30) days from the time the treasurer is notified of the amount  
 4 apportioned to his county.

1     **SEC. 10. Default—remedy.** Should the amount apportioned to a  
 2 county be not paid, the default shall be reported by the auditor of  
 3 state to the executive council, and the said council shall, at the first  
 4 ensuing time of levying state taxes, levy upon all the taxable property  
 5 of the delinquent county a tax sufficient to raise said apportionment  
 6 together with a penalty of twenty-five per cent (25%) thereon, and  
 7 all interest. Said tax shall be collected and remitted to the treasurer  
 8 of state as other state taxes.

1     **SEC. 10-a1. Separate fund.** The funds received for the purpose of  
 2 reimbursing a county shall be carried by the treasurer of state as a  
 3 separate fund.

1     **SEC. 10-a2. Auditor to issue warrant.** The auditor of state shall,  
 2 from time to time, issue his warrant on the various reimbursement  
 3 funds in favor of the county suffering the loss.

1     **SEC. 11. Limitation.** Nothing in the eight (8) preceding sections  
 2 shall be construed to relieve any existing surety from any liability  
 3 accruing prior to January first (1st), nineteen hundred twenty-six  
 4 (1926).

1     **SEC. 12. Date effective.** This act shall take effect on January first  
 2 (1st), nineteen hundred twenty-six (1926), at which time each county  
 3 treasurer shall give a new bond in accordance with section four (4)  
 4 hereof.

Approved April 3, A. D. 1925.

## CHAPTER 96

### DEPUTY PROBATION OFFICERS

H. F. 101

AN ACT to amend section thirty-six hundred twelve (3612) of the code, 1924, increasing the number of deputy probation officers in counties having a population in excess of one hundred twenty-five thousand (125,000).

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

1     **SECTION 1. Probation officers—number of deputies—salaries.** That  
 2 section thirty-six hundred twelve (3612) of the code, 1924, be and the  
 3 same is hereby amended by striking therefrom all of subsection four  
 4 (4), and inserting in lieu thereof the following: