

9 hicular travel has theretofore had authorized access to said vacated  
10 or abandoned road.

1 SEC. 2. If any member of said board or the county engineer  
2 negligently fails to perform the duty herein imposed upon him, he  
3 shall be guilty of a misdemeanor and upon conviction, shall be fined  
4 not to exceed the sum of twenty-five (25) dollars.

1 SEC. 3. When a road has been adequately and effectively closed  
2 as heretofore provided, neither the members of the board nor the  
3 county engineer shall thereafter be under any liability to maintain  
4 said closing.

1 SEC. 4. Any person who shall remove any barrier which has  
2 been erected hereunder in order to close a vacated or abandoned  
3 road, shall be guilty of a misdemeanor and in addition shall be liable  
4 for all damages proximately resulting from such removal.

1 SEC. 5. The expense attending the closing of a vacated or aban-  
2 doned road shall be deemed a road construction or maintenance and  
3 paid accordingly.

Senate File No. 273. Approved March 2, 1934.

## CHAPTER 47

### ROAD POLL TAX. REFUND

#### H. F. 56

AN ACT to provide for a refund on road poll taxes.

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

1 SECTION 1. If before the road poll tax was reduced by chapter 73,  
2 acts of the Forty-fifth General Assembly, any person paid a larger  
3 road poll tax for the year 1933 than could have been lawfully col-  
4 lected from him if said act had been in effect at the time when he  
5 paid the tax, the board of supervisors of the county to which he paid  
6 the same shall cause to be refunded to him the difference in amount  
7 between the tax he paid and the tax that might lawfully as aforesaid  
8 have been collected from him under the said act, refund to be made  
9 from the fund to which said poll tax payment was credited.

1 SEC. 2. This act, being deemed of immediate importance, shall be  
2 be in full force and effect from and after its publication in the Sioux  
3 City Tribune, a newspaper published in Sioux City, Iowa, and the  
4 Davenport Democrat, a newspaper published in Davenport, Iowa.

House File No. 56. Approved January 3, 1934.

I hereby certify that the foregoing act was published in the Davenport Democrat,  
January 5, 1934, and the Sioux City Tribune, January 6, 1934.

MRS. ALEX MILLER, *Secretary of State.*