

# A BILL

FOR AN ACT TO AMEND THE LAW AS IT APPEARS IN SECTIONS TWENTY-SEVEN HUNDRED THIRTY-NINE (2739), TWENTY-SEVEN HUNDRED FIFTY-FOUR (2754), TWENTY-SEVEN HUNDRED SIXTY-TWO (2762), TWENTY-EIGHT HUNDRED AND EIGHT (2808), TWENTY-EIGHT HUNDRED AND TWELVE-f (2812-f), AND TWENTY-EIGHT HUNDRED AND TWENTY-f (2820-f), OF THE SUPPLEMENT TO THE CODE, 1913, AND SECTIONS TWENTY-SEVEN HUNDRED FIFTY-NINE (2759), TWENTY-SEVEN HUNDRED SIXTY (2760), TWENTY-SEVEN HUNDRED SIXTY-SIX (2766), AND TWENTY-EIGHT HUNDRED ELEVEN (2811), OF THE CODE, AND TO REPEAL SECTION TWENTY-EIGHT HUNDRED TEN (2810), OF THE CODE, AND SECTIONS TWENTY-SEVEN HUNDRED FIFTY-SEVEN (2757), TWENTY-SEVEN HUNDRED SIXTY-EIGHT (2768), AND TWENTY-SEVEN HUNDRED SIXTY-NINE (2769), OF THE SUPPLEMENT TO THE CODE, 1913, AND TO ENACT SUBSTITUTES THEREFOR, AND TO ABOLISH THE OFFICE OF SCHOOL TREASURER AND PROVIDE THAT THE COUNTY TREASURER SHALL PERFORM THE DUTIES OF SAID OFFICER.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. That the law as it appears in section twenty-eight hundred ten (2810) of the code, and sections twenty-seven hundred sixty-eight (2768), and twenty-seven hundred sixty-nine (2769), supplement to the code, 1913, be and the same are hereby repealed and the following enacted in lieu thereof: "The county treasurer shall receive all money payable to the several school corporations of his county and disburse the same on warrants drawn by the secretary and countersigned by the president of the school corporation to which they belong, and not otherwise. He shall keep a separate account of all receipts and disbursements of the funds of each school corporation and hold the same at all times open to the inspection of the county board of education, and of the school board and secretary of the school corporation in whose name the account is kept and to which the funds belong. All tuition paid to him for any school corporation shall be placed in the general fund of said school corporation.

Sec. 2. He shall, on or before the tenth day of each month, transfer and credit to the proper fund of each district the proceeds of taxes collected during the previous month, and shall in like manner transfer and credit thereto any other money belonging to such district in his custody. He shall keep a separate account of the several funds of each district, opening

5 an account between himself and each of those funds, charging himself with all sums received  
6 for or transferred to such fund and crediting himself with the amounts paid from each.  
7 Whenever a part of the territory of the county is attached for school purposes to the school  
8 district of another county, he shall at said time transmit to the treasury of such other county  
9 the proceeds of all taxes belonging to said county with a report or statement showing the sev-  
10 eral districts and funds to which said money belongs.

Sec. 3. When a warrant signed by the president and secretary of a school corporation is  
2 presented for payment and not paid for want of funds the treasurer shall endorse on said war-  
3 rant the following, "Not paid for want of funds," together with date of presentation, and  
4 sign it; and thenceforth it shall draw interest at the rate of five per cent per annum. He  
5 shall keep a record of the date, number and amount of the warrants presented and endorsed  
6 for non-payment, which shall be paid in the order of such presentation. He shall issue calls  
7 for outstanding warrants at any time he may have sufficient money on hand in the fund  
8 against which such warrants were issued to pay the same, and shall give notice of the number  
9 of warrants thus called in for payment by posting a written notice in his office, and at the ex-  
10 piration of thirty days from the date of posting such notice, interest on the warrants so named  
11 shall cease; and when any warrant, which draws interest is paid, he shall endorse upon it the  
12 date and amount of interest allowed. Every warrant paid or otherwise taken up shall be  
13 cancelled and not reissued.

Sec. 4. The treasurer shall keep a record for each school corporation of all warrants  
2 drawn on by him by the president and secretary thereof and presented, in a book so ruled as  
3 to show in separate columns as to each warrant, the number, date, principal, fund drawn on,  
4 name of payee, when paid, and amount of interest paid.

Sec. 5. He shall, on or before the fifteenth day of January, April, July and October each  
2 year report in writing to the secretary of each school corporation, which report shall show the  
3 amounts placed to the credit of said corporations from time to time and the amounts paid out  
4 since the date of last report, the balance on hand, and a list of warrants paid and amount paid  
5 on each, and a list of warrants endorsed as not paid for want of funds, and such further re-  
6 ports as the superintendent of public instruction may require.

Sec. 6. On the first day of July, 1915, it shall be the duty of every school treasurer to pay  
2 to the county treasurer all money in his hands in each of the several funds and to take the  
3 county treasurer's receipt therefor. On the first secular day of July, 1915, it shall be the  
4 duty of every school treasurer to deliver to the board of directors of his school corporation  
5 all books, records, and other property in his possession and custody as such school treasurer,  
6 and a full statement of the condition of all school funds.

Sec. 7. The county treasurer shall with the approval of the board of supervisors by resolution entered of record as to place of deposit, deposit all school funds belonging to any school corporation in his charge in any bank or banks that have given the required bonds, if any there be, in the locality from which the taxes have been collected, at the rate of interest of at least two per cent per annum on 90 per cent of the daily balances, payable at the end of each month, which interest shall accrue to the benefit of the general fund of each school corporation, in proportion to the amount of funds belonging to such school corporation; but before such deposit is made, such bank shall file a bond with sureties to be approved by the treasurer and the board of supervisors in double the amount deposited, conditioned to hold the treasurer harmless from all loss by reason of such deposit or deposits; provided that in cases where an approved surety company's bond is furnished, said bond may be accepted in an amount equal to 10 per cent more than the amount deposited. Said bond shall be filed with the county auditor and action may be brought thereon either by the treasurer or the county, as the board of supervisors may elect. But nothing done under the provisions of this act shall alter or affect the liability of the treasurer, or the sureties of his official bonds."

Sec. 8. That the law as it appears in section twenty-seven hundred fifty-seven (2757), supplement to the code of 1913, is hereby repealed and the following enacted in lieu thereof: "The board of directors of each and every independent city, town and village corporation and of each consolidated district shall organize on the third Monday in March and that of each and every other school corporation on the first secular day of July by the election of a president from among its members, who shall be entitled to vote as a member, and by the election of a secretary from outside the membership of said board. Such special meetings may be held as may be determined by the board or called by the president or by the secretary upon a written request of a majority of the members of the board upon notice specifying the time and place of the meeting delivered to each member in person, but attendance shall be a waiver of notice. Such meeting shall be held at any place within the civil township in which the corporation is located.

"On the first secular day of July the boards of all independent city, town and village corporations and the retiring boards of all other school corporations shall meet, examine the books of and settle with the secretary, check the same with the reports of the county treasurer filed with the secretary of the school corporation as provided in section five (5) of this act, and transact such other business as may properly come before it. All officers shall be elected by ballot and the vote shall be recorded by the secretary. Should the secretary of the school corporation or county treasurer fail to report as provided in section twenty-seven hundred sixty-five (2765) of the supplement to the code of 1913, and of section five (5) of this act,

21 it shall be the duty of the board of directors to take such action as may be necessary to secure  
22 proper settlement.”

Sec. 9. That the law as it appears in section twenty-eight hundred eight (2808) of the sup-  
2 plement to the code, 1913, be and the same is hereby amended by striking out the last sen-  
3 tence of said section beginning with the word “the” in line twelve (12) and ending with a  
4 period (.) at the end of said section, and inserting in lieu thereof the following: “The  
5 county treasurer shall thereupon credit each school corporation with the amount thus appor-  
6 tioned to it by the county auditor, and shall at the same time notify by mail the secretary of  
7 each of said school corporations of the amount thus placed to its credit.”

Sec. 10. That the law as it appears in section twenty-eight hundred eleven (2811) of the  
2 code be and the same is hereby amended by inserting the word “county” between the words  
3 “the” and “treasurer” in the third line of said section.

Sec. 11. That the law as it appears in section twenty-eight hundred twelve-f (2812-f) of  
2 the supplement to the code, 1913, be and the same is hereby amended by inserting the word  
3 “county” between the words “the” and “treasurer” in line two (2) and in line ten (10) of  
4 said section.

Sec. 12. That the law as it appears in section twenty-seven hundred sixty (2760) of the  
2 code be and the same is hereby amended by striking out the words “and treasurer shall  
3 each” in lines one (1) and two (2) of said section and inserting the word “shall” in lieu there-  
4 of; also by striking out the word “each” as it appears in line five (5) of said section and  
5 inserting the word “he” in lieu thereof.

Sec. 13. That the law as it appears in section twenty-seven hundred fifty-four (2754) of  
2 the supplement to the code, 1913, be and the same is hereby amended by striking out all of  
3 said section beginning with the word “in” in line nineteen (19) and ending with the words  
4 “ninety-eight” in line twenty-five (25) of said section.

Sec. 14. That the law as it appears in section twenty-seven hundred and thirty-nine (2739)  
2 of the supplement to the code, 1913, be and the same is hereby amended by striking out of  
3 line four (4) of said section the words “and treasurers”.

Sec. 15. That the law as it appears in section twenty-seven hundred fifty-nine (2759) of  
2 the code, be and the same is hereby amended by striking out of lines three (3) and four (4)  
3 thereof the words “apportioned and taxes collected and”, and by striking out of lines four  
4 (4) and five (5) thereof the words “and all orders on the treasurer”.

Sec. 16. That the law as it appears in section twenty-seven hundred sixty-two (2762) of  
2 the supplement to the code, 1913, be and the same is hereby amended by striking out of lines  
3 two (2) and three (3) the words “draw each order on the treasurer”, and out of line four  
4 (4) the word “countersign”.

Sec. 17. That the law as it appears in section twenty-seven hundred sixty-six (2766) of the  
2 code be and the same is hereby amended by striking from line three (3) thereof the word  
3 "treasurer".

Sec. 18. That the law as it appears in section twenty-eight hundred twenty-f (2820-f) of  
2 the supplement to the code, 1913, be and the same is hereby amended by striking from said  
3 section the word "treasurer" wherever the same appears.

Sec. 19. All acts and parts of acts, insofar as in conflict with this act, are hereby repealed.

Sec. 20. This act being deemed of immediate importance, shall take effect and be in force  
2 from and after its publication in the Register and Leader and the Des Moines Capital, news-  
3 papers published in Des Moines, Iowa.