

CHAPTER 27.

OF THE SETTLEMENT OF CERTAIN ACCOUNTS BY THE AUDITOR OF STATE.

H. F. 113. AN ACT Authorizing the Auditor of State to settle and adjust Revenue, Insane, Law and other accounts with the several County Officers, and providing means to pay the expenses thereof.

Duty of auditor. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the auditor of state, or his deputy, be authorized and empowered to visit the several counties of the state whose revenue, insane, law or other accounts are unadjusted or in an unsatisfactory condition, and ascertain the true amount due the state. Two settlement sheets shall be made and approved by the county auditor and the auditor of state and one of said settlement sheets shall be filed in each of said auditor's offices.

Settlement sheets.

To pay expenses of making.

SEC. 2. The person making such settlements shall be entitled to have and receive his necessary expenses only; and before the same can be paid a particular account of such expenses shall be made out and approved by the executive council.

Appropriation for same.

SEC. 3. For the payment of said expenses, there is hereby appropriated any sum now remaining unexpended or appropriated under and by virtue of section 2, of chapter 30, of the acts of the fourteenth general assembly.

Approved March 3d, 1876.

CHAPTER 28.

IN RELATION TO LEVY OF "INSANE TAX."

H. F. 38. AN ACT to Amend Section 1428, [Chapter 2, Title IX: "Of the Care of The Insane"] of the Code.

Code, §1428. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section fourteen hundred and twenty-eight of the code be amended by adding thereto the following, that is to say:

Failure to levy.

And should any county, within one year from the taking effect of this act, fail to levy such tax sufficient to pay the amount then due the state, and shall fail, at the time of levying other county taxes thereafter to levy the tax aforesaid to an amount sufficient to pay the indebtedness subsequently incurred, it shall be the duty of the attorney general, upon request of the executive council, to bring, in the name of the state, an action against any county so failing as aforesaid, to enforce the levying of said tax.

Action shall be brought by attorney general.

The auditor of state shall notify the several county auditors of the provisions of this act.

Approved March 3, 1876.