

Report of fire
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ter.

or companies. Each fire insurance company organized under the provisions of this chapter, shall report in January of each year, to the auditor of state, which report shall show the following facts :

1. Name of company.
2. Place of doing business.
3. Names of president and secretary.
4. Address of secretary.
5. Date of commencing business.
6. Amount of risks in force at the beginning of the year.
7. Amount of risks written during the year.
8. Amount of risks cancelled during the year.
9. Amount of risks in force at the end of the year.
10. Amount of losses paid during the year.
11. Amount of other expenses.
12. Total expenses during the year.

These reports to be tabulated by the auditor of state, and published by him in his annual report on insurance, and one copy shall by him be sent to each company reporting as above. But no foreign life insurance company, aid society, or association for the insurance of the lives of its members and doing business on the assessment plan, shall be allowed to do business in this state unless it has a guaranteed capital of not less than one hundred thousand dollars in the state in which it is organized, and such companies shall pay the same fees for annual reports as are now paid by stock companies.

Fees.

And such companies organized under this section shall pay the same fees for annual reports as are now paid by stock companies, but such association or companies, shall receive no premiums nor make any dividends; but the word premiums herein, shall not be construed to mean policy and survey fees, nor the necessary expenses of such companies.

Approved, March 23, 1878.

CHAPTER 105.

GIRLS' DEPARTMENT OF STATE REFORM SCHOOL.

S. F. 227. AN ACT for the Leasing of grounds and Buildings for the Girls' Department of the State Reform School, and to make appropriations therefor.

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

Trustees shall
lease suitable
grounds and
buildings,

SECTION 1. That the trustees of the girls' department of the state reform school, at Salem, be authorized by and with the advice and consent of the executive council, and they are hereby empowered and instructed to lease suitable grounds and buildings

for the use of said reform school, to commence on or before April 1, A. D., 1878, and for a term of not to exceed five years, with privilege of terminating said lease by giving one year notice after two years, and as soon as practicable after said lease is perfected, to remove said reform school to said locality.

SEC. 2. There is hereby appropriated, out of any funds in the state treasury not otherwise appropriated, the sum of two thousand dollars, to be expended by the board of trustees of said school in preparing and paying rent of buildings for the accommodation of said school. \$2,000 appropriated to rent.

SEC. 3. This act, being deemed of immediate importance, shall be in force from and after its publication in the Iowa State Leader and Iowa State Register, newspapers published at Des Moines, Iowa, the provisions of section 33 of the Code, to the contrary notwithstanding. Publication.

Approved, March 25, 1878.

I hereby certify that the foregoing act was published in the Iowa State Register, and Iowa State Leader, March 30, 1878.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER 106.

CEMETERIES.

AN ACT for the Protection of Cemeteries in the State of Iowa.

S. F. 195.

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

SECTION 1. That the trustees, board of directors or other officers having the custody and control of any cemetery in this state shall have power, subject to the by-laws and regulations of said cemetery, to inclose, improve and adorn the grounds of such cemetery, to construct avenues in the same, to erect proper buildings for the use of said cemetery, to prescribe rules for improving or adorning the lots therein, or for the erection of monuments or other memorials of the dead upon such lots; to prohibit any use, division, improvement or adornment of a lot which they may deem improper. Officers in control of, may improve subject to by-laws.

SEC. 2. Any person who shall wilfully and maliciously destroy, mutilate, deface, injure or remove any tomb, vault, monument, gravestone or other structure placed in any public or private cemetery in this state, or any fences, railing or other work for the protection or ornamentation of said cemetery, or of any tomb, vault, monument or gravestone, or other structure aforesaid, on any cemetery lot within such cemetery, or shall wilfully and maliciously destroy, cut, break, or injure any tree, shrub, plant, or lawn within the limits of said cemetery, or shall drive at unusual and forbidden speed over the avenues or roads in said cemetery, Penalty for injuring or defacing graves, etc.