

authorities of said township to be used for the improvement of its roads.

Publication. SEC. 2. This being deemed of immediate importance, shall become in full force and effect immediately after publication in Iowa State Register and Des Moines Leader, papers published in Des Moines, Iowa.

Approved April 10, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register, April 24, and Des Moines Leader, April 21, 1896.

W. M. MCFARLAND,
Secretary of State.

CHAPTER 26.

H. F. 58. AN ACT to authorize townships to vote a tax to build public halls in which to hold elections and public meetings.

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

Question of building public hall submitted to electors. SECTION 1. The trustees, on a petition of a majority of the resident freeholders of any civil township, shall submit the question of building a public hall to the electors thereof by posting notices of such election in four conspicuous places in the township, thirty days before election, and the form of the proposition shall be: "Shall a tax be levied for the erection of a public hall?" "Yes," "No."

Form of proposition.

Certificate to board of supervisors.

Tax levy.

Location of hall.

Township trustees to let building contract.

Township clerk custodian of the building.

Township clerk may act as constable.

Copy of act kept posted.

SEC. 2. If a majority of the votes cast are in favor of the tax, the trustees shall certify such fact to the board of supervisors and they shall thereupon levy not to exceed three mills on the dollar on the taxable property of the township; and when such tax is collected by the treasurer it shall be paid to the township clerk.

SEC. 3. Any public hall built under the provisions of this chapter shall be located by the township trustees so as to accommodate the greatest number of the resident taxpayers.

SEC. 4. The township trustees shall have charge of the building of such hall, shall receive bids, and shall let the building of the same to the lowest responsible bidder, and the township clerk shall pay out the funds collected only on the order of the trustees of said township.

SEC. 5. The township clerk, under the direction of the trustees, shall be the custodian of the building, and the use thereof may be permitted by the township trustees to all the citizens of the township for all lawful purposes; and for the purposes of this act the township clerk is hereby clothed with all the power and duties of a constable of the township to maintain order within and about the premises, protect the property, and enforce orders of the township trustees with respect thereto. A copy of this section shall be at all times kept posted in a conspicuous place in said hall.

SEC. 6. That when a tax is voted as provided in this act the township clerk shall, before drawing any of said tax from the treasury of the county, execute a bond with penalty double the amount of said tax, which bond shall be approved by the board of supervisors.

Township clerk to give bond.
Approval of bond.

SEC. 7. The trustees of any township, where such building has been erected, are hereby authorized and empowered to certify to the board of supervisors that a tax of not exceeding one-half mill on the dollar in any one year of the taxable property of the township should be levied to be used in keeping such building in repair, to furnish same with necessary furniture and provide for the taking care thereof. When such certificate is filed in the auditor's office the board of supervisors shall levy such tax.

Tax not to exceed one-half mill certified.

Tax levied.

Approved Mar. 5, 1896.

CHAPTER 27.

AN ACT to amend section 1, chapter 171 of the Acts of the 21st H. F. 226. General Assembly, providing for levy of tax for fire purposes.

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

SECTION 1. That section 1 of chapter 171 of the acts of the 21st General Assembly be amended by striking out the word "two" after the word "of" in the eighth line of said section, and inserting in lieu thereof the word "three."

Tax for paid fire departments raised to 3 mills in special charter cities.

SEC. 2. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Des Moines Leader, newspapers published in the city of Des Moines, Iowa.

Publication.

Approved February 29, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register, March 3, and Des Moines Leader, March 1, 1896.

W. M. MCFARLAND,
Secretary of State.

CHAPTER 28.

AN ACT imposing a collateral inheritance tax and providing for the collection of the same.

S. F. 385.

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

SEC. 1. All property within the jurisdiction of this state, and any interest therein, whether belonging to the inhabitants of this state or not, and whether tangible or intangible, which shall pass by will or by the intestate laws of this or any other state, or by deed, grant, sale, or gift made or intended to take effect in possession or in enjoyment after the death of the grantor, or donor, to any

Property passing by will or intestate law effected.