

court; and in case the total per diem of each reporter shall not amount to the sum of one thousand two hundred dollars (\$1,200.00) per year, the judge appointing him shall at the end of the year apportion the deficiency so remaining unpaid among the several counties of the district, if there be more than one county in such district, in proportion to the number of days of court actually held by said judge in such counties, which apportionment shall be by him certified to the several county auditors, who shall issue warrants therefor to said reporter, which warrants shall be paid by the county treasurers out of any funds in the treasury not otherwise appropriated. Shorthand reporters shall also receive six cents per hundred words for transcribing their official notes, to be paid for in all cases, by the party ordering the same. If a defendant in a criminal cause has perfected an appeal from a judgment against him and shall satisfy a judge of the district court from which the appeal is taken that he is unable to pay for a transcript of the evidence, such judge may order the same made at the expense of the county where said defendant was tried.

SEC. 3. Taxed as part of costs. A charge of six dollars (\$6.00) per day for reporting in all cases, except where the defendant in a criminal case is acquitted, shall be taxed as part of the costs in the case by the clerk of the court and paid into the county treasury when collected.

Approved April 5, 1902.

CHAPTER 15.

TRUSTEES FOR MANAGEMENT, CONTROL AND INVESTMENT OF DONATED CEMETERY FUNDS.

S. F. 141.

AN ACT authorizing the district court to appoint trustees to manage, control and invest funds donated for and on account of cemetery purposes. [Additional to chapter five (5), of title three (III), relating to the district court.]

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

SECTION 1. Trustee—appointment. Any owner or owners of any cemetery, or any party or parties interested therein, may by petition presented to the district court of the county where the cemetery is situate, have appointed a trustee with authority to receive any and all moneys that may be donated for and on account of said cemetery or any part thereof and to invest, manage and control same under the direction of the court; but he shall not be authorized to receive any gift, except with the understanding that the principal sum is to remain and be a permanent fund, and only the net proceeds therefrom to be used in carrying out the purpose of the trust created, and all such funds shall be exempt from taxation so far as consistent with the regulations governing the association owning or controlling the ground where the lot is located.

Sec. 2. Receipt—attested by clerk—"Cemetery Record." Every such trustee shall execute and deliver to the donor a receipt showing the amount of money received, and the use to be made of the net proceeds from same. Such receipt shall be duly attested by the clerk of the court granting letters of trusteeship and a copy thereof signed by the trustee and so attested shall be filed with and recorded by the clerk in a book to be known as the "Cemetery Record," and in which shall be recorded all reports and others papers, including orders made by the court or judge relative to cemetery matters.

Sec. 3. Loans—security. It shall be the duty of such trustee to loan all moneys received by him, under the direction and with the approval of the court, but only as same may be secured by first mortgage upon Iowa real estate, and no loan shall be made or approved, unless it be made to appear upon oath of three disinterested citizens that such real estate is worth at least double the amount of the loan applied for, and that the title to same is good of record and in fact in the party making application therefor.

SEC. 4. Bond—approval—oath. Every such trustee, before entering on the discharge of his duties or at any time thereafter when required by the court or judge must give bond in such penalty as may be required by the court to be approved by the clerk, conditioned for the faithful discharge of the duties imposed on him by law and take and subscribe an oath the same in substance as the condition of the bond, which oath and bond must be filed with the clerk.

SEC. 5. Additional bond. It shall be the duty of the clerk at the time of filing each and every receipt mentioned in section two of this act, to at once advise the court or judge as to the amount of the principal fund in the hands of such trustee, the amount of bond filed, and whether or not it is good and sufficient for the amount given, to the end that the court or judge may, if to him it seems best, require a new or additional bond.

SEC. 6. To serve without compensation—expenses. Trustees appointed under this act shall not be entitled to receive any compensation for services rendered, but may out of the income received pay all proper items of expense incurred in the performance of their duties, including cost of bond, if any.

SEC. 7. Annual report. It shall be the duty of every such trustee to make full report of his doings in the matter of his trusteeship in the month of January following his appointment and in January of each successive year. In each of said reports he shall apportion the net proceeds received from the sum total of the permanent fund and make proper credit to each of the separate funds assigned to him in trust.

SEC. 8. Removal. Any such trustee may be removed by the court or judge thereof at any time for cause and in the event of removal or death, the court or judge must appoint a new trustee and require his predecessor or his personal representative to make full accounting with him for all the property belonging to such trusteeship.

Approved March 31, 1902.

CHAPTER 16.

RELATING TO SUPERIOR COURTS.

H. F. III.

AN ACT to amend section number two hundred fifty-five (255) of the code, relating to superior courts.

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

SECTION 1. Establishment—in what cities. That section number two hundred fifty-five (255) of the code be and is hereby amended by striking out the word "seven" in the second line of said section and inserting in lieu thereof the word "five".

Approved March 25, 1902.

CHAPTER 17.

FEEES IN PROBATE MATTERS.

S. F. 96.

AN ACT to amend section two hundred and ninety-six (293) of the code, relating to fees in probate matters.

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

SECTION 1. Fees to be collected. That subdivision twenty-nine (29) of section two hundred and ninety-six (296) of the code be amended by striking out the word "eight" in the last line of said subdivision twenty-nine (29), and inserting in lieu thereof the word "seven".

Approved March 10, 1902.