

twenty-eight thousand and less than forty-five thousand, in which the receipts of the office and salary allowed by the board, do not in any year amount to the sum of two thousand dollars, the board of supervisors shall, at the January session thereof following, make an allowance to the sheriff of a sum equal to the difference between the receipts of the office for the previous year, and two thousand dollars. And in counties having a population of more than 45,000 in which the receipts of the office do not in any one year amount to the sum of thirty-five hundred dollars, the board of supervisors shall at the January session following make an allowance to the sheriff of a sum sufficient to make his salary equal to the sum of thirty-five hundred dollars. And provided further, that all fees earned and uncollected at the end of each year shall belong to the county, and when paid shall be by the clerk of the district court be reported to the board of supervisors and paid into the county treasury."

"**SEC. 2. Deputies—qualification—compensation.** In all counties the sheriff shall in writing appoint one or more persons, not holding a county office, as deputy or deputies, for whose acts he shall be responsible and from whom he shall require a bond, which appointment and bond shall be approved by the officer having the approval of the principal's bond; and such appointment may be revoked in writing, which appointment and revocation shall be filed and kept in the auditor's office. In all cases the board of supervisors shall fix the number of deputies and shall fix the salary of such deputies at not exceeding one thousand dollars per annum each in counties having a population of over twenty-eight thousand, and at not exceeding six hundred dollars per annum each in counties having a population of less than twenty-eight thousand; and in all counties the chief deputy shall be paid by the sheriff out of the compensation allowed him under the provisions of the preceding section, and all other deputies shall be paid by the county.'

Approved March 27, 1902.

CHAPTER 28.

CARE AND MAINTENANCE OF CEMETERIES BY BOARDS OF TOWNSHIP TRUSTEES.

S. F. 268.

AN ACT to amend section five hundred and eighty-six (586) of the code, relating to the care and maintenance of cemeteries by boards of township trustees.

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

SECTION 1. Tax for cemeteries in adjoining townships. That section five hundred and eighty-six (586) of the code be and it is hereby amended by changing the period immediately following the word "established" at the close of the first sentence of said section to a comma, and adding to said sentence the following: "or for the maintenance and improvement of cemeteries so established in adjoining townships in case they deem such action advisable."

Approved March 31, 1902.

CHAPTER 29.

POWERS AND DUTIES OF MAYORS OF CITIES.

S. F. 201.

AN ACT to amend section six hundred and forty-five (645) and section six hundred and fifty-eight (658) of the code of Iowa, relating to the powers and duties of mayors of cities.

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

SECTION 1. Presiding officer but not a member. That sub-division five (5) of section six hundred and fifty-eight (658) be, and hereby is, amended by striking out of the third line thereof the words "a member and".