

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

Approved April 12, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register, April 18, 1902, and in the Des Moines Leader, April 16, 1902.

W. B. MARTIN,
Secretary of State

CHAPTER 52.

LEVYING OF TAXES IN SPECIAL CHARTER CITIES.

S. F. 72.

AN ACT to amend section one thousand and four (1004) of the code, in reference to levying taxes in special charter cities.

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

SECTION 1. Provisions as to levying taxes. That section one thousand and four (1004) of the code be and the same is hereby amended by inserting a comma after the word "title" in the fourth line and the following words:

"Section thirteen hundred and seventy (1370), section thirteen hundred and seventy-one (1371) as amended by chapter thirty-three of the acts of the 27th General Assembly, section thirteen hundred and seventy-two (1372) as amended by chapter thirty of the acts of the 27th General Assembly, and section thirteen hundred and seventy-three (1373), of chapter one of title seven".

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

Approved April 7, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 8, 1902.

W. B. MARTIN,
Secretary of State

CHAPTER 53.

ROAD DISTRICTS, ROAD SUPERINTENDENT AND ROAD TAXES.

H. F. 286.

AN ACT to amend section[s] one thousand and seventy-five (1075), one thousand one hundred and thirty (1130), one thousand five hundred and twenty-eight (1528), one thousand five hundred and thirty-three (1533), one thousand five hundred and forty-two (1542), one thousand five hundred and forty-five (1545), one thousand five hundred and fifty-one (1551) and one thousand five hundred and fifty-four (1554), and] forty-eight hundred and eight (4808) of the code, and to repeal sections one thousand five hundred and thirty-two (1532), one thousand five hundred and forty (1540) and one thousand five hundred and fifty (1550) of the code and enact substitutes therefor, and to repeal sections one thousand five hundred and forty-one (1541), one thousand five hundred and forty-six (1546), one thousand five hundred and fifty-three (1553) and one thousand five hundred and sixty-seven (1567) of the code, relative to the duties of township trustees; the duties of township clerks; the election, qualification, duties, compensation and payment of road supervisors; the consolidation of road districts and the levy and collection of road tax.

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

SECTION 1. Election of road supervisor discontinued. That section one thousand and seventy-five (1075) of the code be, and the same is, hereby

amended by striking out the words "and one road supervisor in each road district", in the fourth (4th) line thereof.

SEC. 2. Provisions as to separate ballots repealed. That all that portion of section one thousand and one hundred and thirty (1130) of the code, beginning with the word "The" in the third (3rd) line and ending with the period "." immediately following the word "resides" in the tenth (10th) line is hereby repealed. And that the words "road supervisor and" in the eighteenth (18th) line be, and the same are, hereby stricken out and repealed.

SEC. 3. Road tax—road districts abolished. That section one thousand five hundred and twenty-eight (1528) of the code be, and the same is, hereby amended by inserting the words "for the succeeding year" after the word "levied" in the first line of division, or sub-section one (1), and by striking out and repealing all of division, or sub-section two (2) thereof. And said section is hereby further amended by striking out the following, beginning in the fifth (5th) line and ending in the sixth (6th) line of division, or sub-section three (3): "may divide their respective townships into such number of road districts as may be necessary for the public good, and". That said sub-section three (3) be amended by renumbering the same and that the same be numbered two (2).

SEC. 4. Consolidation of township into one road district. That section one thousand five hundred and thirty-two (1532) of the code be, and the same is, hereby repealed, and the following enacted as a substitute therefor:

"The board of township trustees of each civil township in this state, at its regular meeting in April, 1903, shall consolidate said township into one road district, and all road funds belonging to the road districts of said township shall at once become a general township road fund, out of which all claims for work done or material furnished for road purposes prior to the change, and unsettled, shall be paid."

SEC. 5. Duties of township trustees. That section one thousand five hundred and thirty-three (1533) of the code be, and the same is hereby amended, by striking out the words "with one or more assistants" in the sixth (6th) line. Also, by striking out the word "may" in the ninth (9th) line and inserting the word "shall" in lieu thereof. And by striking out and repealing the following, beginning in the eighteenth (18th) line and ending in the nineteenth (19th) line of said section: "and credit him therefor on his road tax for that year". And said section is hereby further amended, by striking out the words "and an assistant are" beginning in the nineteenth (19th) line and ending in the twentieth (20th) line, and inserting the word "is" in lieu thereof.

SEC. 6. Tax list. That section one thousand five hundred and forty (1540) of the code, is hereby repealed, and the following enacted as a substitute therefor:

"He shall within four weeks after the trustees have levied the property road tax for the succeeding year, certify said levy to the county auditor, who shall enter it upon the tax books for collection by the county treasurer as other taxes. And he shall, not later than the fifteenth day of April, make out and deliver to the superintendent of roads a list of all persons required to pay road poll tax under the provisions of this act. To enable him to make out such list, the assessor shall furnish the clerk of said township, before the first day of April of each year, a complete copy of the assessment lists of said township for that year, which shall be the basis of such poll tax list. Provided, that the property road tax for the year 1903, shall be levied as heretofore, that it shall be paid in cash and shall be collected by the superintendent of roads appointed by the trustees or the township clerk, as the board of trustees shall determine and direct. Provided, further, that all delinquent road tax for the year 1903, shall be certified to the county auditor by the clerk of each township, for collection as provided by section one thousand five hundred and forty-two (1542) of the code, as amended by this act."

SEC. 7. Repealed. That section one thousand five hundred and forty-one (1541) of the code be, and the same is hereby repealed.

SEC. 8. Delinquent tax certified. That section one thousand five hundred and forty-two (1542) of the code is hereby amended, by striking out the words "lands, town lots and personal property on which the" beginning in the second (2nd) line and ending in the third (3rd) line thereof. Also, by striking out the following, beginning in the fourth (4th) line and ending in the fifth (5th) line: "and the amount of tax charged on each parcel of land, town lot or personal property, designating the road district in which the same is situated". And said section is hereby further amended, by inserting the word "that" after the word "tax" in the third (3rd) line.

SEC. 9. Road superintendent or contractor. That section one thousand five hundred and forty-five (1545) of the code be, and the same is, hereby amended, by striking out and repealing all of said section after the word "law" in the sixth (6th) line thereof. And by striking out the word "supervisor" in the first (1st) line of said section, and inserting the words "superintendent or contractor" in lieu thereof.

SEC. 10. Repealed. That section one thousand five hundred and forty-six (1546) of the code, is hereby repealed.

SEC. 11. Repealed. That all that portion of section one thousand five hundred and fifty one (1551) of the code, after the word "year" in the tenth (10th) line, is hereby repealed.

SEC. 12. Repealed. That section one thousand five hundred and fifty-three (1553) of the code be, and the same is, hereby repealed.

SEC. 13. Report. That divisions, or sub-sections four (4), five (5) and six (6), of section one thousand five hundred and fifty-four (1554) of the code be, and the same are, hereby repealed. And that the sub-section [s] seven (7) eight (8) nine (9) and ten (10) of said section fifteen hundred and fifty-four (1554) be numbered respectively four (4) five (5) six (6) and seven (7) and amend section 1554 of the code by striking out the words "The supervisors of the several districts of each", and insert in lieu thereof the following words to-wit: "The superintendent of the".

SEC. 14. Repealed. That section one thousand five hundred and sixty-seven (1567) of the code be, and the same is, hereby repealed.

SEC. 15. Itemized account That the trustees of each township shall take and file with the board of supervisors on or before the first Monday in each year a full and itemized account verified by the township clerk showing each item of expenditures and receipt of all moneys received and disbursed during the preceding year for road purposes in said township, which report shall remain on file with the county auditor, and a copy thereof shall be published in the published report of the proceedings of the January session of the board of supervisors.

SEC. 16. Obstructing or defacing roads. That section four thousand eight hundred and eight (4808) be amended by striking out the words "proper road supervisor" and inserting in lieu thereof the words "board of trustees".

SEC. 17. Superintendent or contractor. That wherever the term "road supervisors" appears in the code and amendments thereto it shall be held so far as applicable to mean the superintendent or contractor.

SEC. 18. Acts in conflict. That all acts and parts of acts in conflict with the provisions of this act, are hereby repealed.

Approved April 4, 1902.