

CHAPTER 54.

CONDITIONS OF BONDS TO BE GIVEN BY PUBLIC OFFICERS.

S. F. 125

AN ACT providing for condition of bonds to be given by public officers and others. [Amendatory of chapter six (6), of title six (VI) of the code, relating to qualification for office, and of chapter eleven (11), of title six (VI) of the code, relating to additional security and the discharge of sureties.]

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

SECTION 1. Bond. When a bond is required by law to be given by or for any public officer, deputy or employe of such public officer, or by any person holding a fiduciary office or trust, administrator, executor, guardian, trustee, officer or employe of any public or private corporation or association, when not otherwise specifically provided, shall be conditioned as provided in section eleven hundred eighty-three (1183) of the code.

SEC. 2. Sureties relieved. If any surety on said bond shall so elect his liability thereon may be cancelled at any time by giving thirty days' notice in writing to the person or persons authorized to approve said bond, and to the officer or person with whom the same is required to be filed or deposited by law, and refunding the premium paid, if any, less a pro rata part thereof for the time said bond shall have been in force. The liability and indemnity created by said bond shall extend to the date of cancellation as provided by chapter eleven (11), title six (VI) of the code.

SEC. 3. Contract or stipulation. No contract, stipulation, or condition limiting the liability created by said bond shall be of any force or validity.

SEC. 4. Other bonds. All other bonds, public or private, required to be given by law, when not otherwise specifically provided, shall be substantially conditioned as required in this act and subject to the limitations thereof.

SEC. 5. In effect. 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 at Des Moines, Iowa.

Approved April 9, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 11, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 55.

COMPENSATION OF APPRAISERS.

H. F. 48.

AN ACT to fix the compensation of appraisers of property. [Amendatory of chapter twelve (12), of title six (VI) of the code, relating to the general provisions as to compensation.]

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

SECTION 1. Compensation — how paid. That the compensation of appraisers appointed to appraise property belonging to any estate as a basis for the assessment of the collateral inheritance tax and in all other cases where the compensation of appraisers is not now fixed by statute, shall be two dollars (\$2.00) per day for each appraiser and five cents a mile for the distance traveled in going to and returning from the place of appraisement, to be paid out of the property appraised or by the owner or owners thereof.

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 Des Moines Leader, newspapers published in Des Moines, Iowa.

Approved April 4, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, April 5, 1902.

W. B. MARTIN,
Secretary of State.

CHAPTER 56.

EXEMPTION OF PROPERTY FROM ASSESSMENT AND TAXATION.

H. F. 77.

AN ACT to amend section thirteen hundred and four (1304) of the code, relating to the exemption of property from assessment and taxation.

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

SECTION 1. Exemptions. That section thirteen hundred and four (1304) of the code be and the same is hereby amended by striking out of said section subdivision seven (7) and inserting the following in lieu thereof:

"7. The property not to exceed eight hundred dollars in actual value, of any honorably discharged Union soldier or sailor of the Mexican War or of the War of the Rebellion or of the widow remaining unmarried of such soldier or sailor. It shall be the duty of every assessor annually to make a list of all such soldiers, sailors and widows, and to return such list to the county auditor, upon forms to be furnished by such auditor for that purpose; but the failure on the part of any assessor so to do shall not affect the validity of any exemption. All soldiers, sailors or widows thereof referred to herein shall receive a reduction of eight hundred dollars at the time said assessment is made by the assessor unless waiver thereof is voluntarily made of said exemption at said time; but this exemption shall not apply in the case of any soldier or sailor or the widow of such soldier or sailor, owning property of the actual value of five thousand dollars (\$5,000.00) or where the wife of such soldier or sailor owns property to the actual value of five thousand dollars (\$5,000.00)."

Approved April 7, 1902.

CHAPTER 57.

ASSESSMENT OF TAXES UPON FOREIGN INSURANCE COMPANIES.

S. F. 115.

AN ACT to amend section one thousand three hundred and thirty-three (1333) of the code, relating to the assessment of taxes upon foreign insurance companies.

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

SECTION 1. Tax lowered. That section one thousand three hundred thirty-three (1333) of the code be, and the same is hereby, amended by striking out the word "three" in the ninth line thereof, and inserting in lieu thereof the word "two".

Approved April 8, 1902.

CHAPTER 58.

ASSESSMENT OF RAILWAY PROPERTY.

S. F. 93

AN ACT to amend section thirteen hundred and thirty-four (1334) and section thirteen hundred and thirty-seven (1337) of the code, relating to the assessment of railway property for taxation.

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

SECTION 1. Assessment—when made—verified statement—when filed. That section thirteen hundred and thirty-four (1334) of the code be, and the