

CHAPTER 19.

BORROWING MONEY FOR ERECTION OF PUBLIC BUILDINGS IN CERTAIN COUNTIES.

S. F. 300.

AN ACT to amend section four hundred forty-eight (448) of the code, relating to borrowing money for the erection of public buildings in counties having population of forty thousand or over.

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

SECTION 1. Made applicable to certain counties. That section four hundred forty-eight (448) of the code be and the same is hereby amended as follows: By striking out the word "forty" as it appears in the fifth line of said section and inserting in lieu thereof the words "twenty-five".

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 Register and Leader and the Des Moines Capital, newspapers published in the city of Des Moines, Iowa.

Approved March 20, A. D. 1907.

I hereby certify that the foregoing act was published in the Register and Leader and the Des Moines Capital, March 22, 1907.

W. C. HAYWARD,
Secretary of State.

CHAPTER 20.

TAXATION OF DOGS AND INJURIES TO DOMESTIC ANIMALS.

H. F. 207.

AN ACT to repeal sections four hundred fifty-eight (458) and four hundred fifty-nine (459) of the code and to enact a substitute therefor relating to taxation of dogs and injuries to domestic animals.

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

SECTION 1. Repealed—supervisors to tax dogs. Sections four hundred and fifty-eight (458) and four hundred fifty-nine (459) of the code are hereby repealed and the following is enacted in lieu thereof:

"The board of supervisors of each county shall at its September session, each year, when levying other taxes, levy a tax of one dollar (\$1.00) on each male and spayed female and three dollars (\$3.00) on each female dog listed by the assessor, which shall constitute a special fund to be disposed of as provided for in this act."

SEC. 2. County auditor to prepare assessor's book. It shall be the duty of each county auditor to provide suitable columns properly headed in the assessor's book to carry out the provisions of this act.

SEC. 3. Domestic animal fund. The treasurer of each county may, if not otherwise used, upon the taking effect of this act transfer all taxes collected on dogs during the year nineteen hundred and six and subsequent years to a separate fund to be known as the Domestic Animal Fund, and hereafter on receiving the tax books for the collection of other taxes shall collect the tax herein provided for as other taxes are collected and keep the same as a separate fund to be known as the Domestic Animal Fund.

SEC. 4. Injuries to domestic animals—claims for damages—how allowed and paid. Any person damaged by the killing or injury of any domestic ani-