

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 Repealed—supervisors to tax dogs.** Sections four hundred and fifty-eight (458) and four hundred fifty-nine (459) of the code are hereby repealed and the following is enacted in lieu thereof: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

mal or fowl by dog, dogs or wolves may present to the board of supervisors of the county in which such killing or injury occurred, a detailed statement and account of such killing or injury, stating the amount of damage claimed therefor and verified by affidavit such claim to be filed with the county auditor not later than ten (10) days from the time such killing or injury occurred or was known to the owner or his agent. Claims filed as herein provided shall be heard by the board of supervisors at the first regular session after the filing thereof or at such time as the board of supervisors may determine upon, and the same may be established by affidavit if less than ten dollars (\$10) in amount, if more than ten dollars (\$10) to be established by oral proof or affidavit as may be determined or required by board of supervisors. No claim shall be allowed where it is shown that the injury and damage complained of was caused by a dog or dogs owned or controlled by the claimant. The board shall hear and determine said claims as soon as practicable after they are filed, and shall allow the same or such portion thereof as they may deem just, and shall find and enter of record the value of each animal killed or the amount of damage done thereto, and shall authorize the auditor to issue warrants for not exceeding seventy-five per cent (75) of the amount of damages thus found, the same to be paid by the county treasurer out of the Domestic Animal Fund, and if disallowed they shall so enter it upon their record.

**Sec. 5. Warrants—how drawn and paid—balance.** The county auditor shall on the first day of July, 1907, and on the first day of January and July of each year thereafter furnish an itemized statement to the county treasurer of all warrants that have been issued for the six (6) months preceding such date as provided herein, and the treasurer shall on or before the tenth (10) day of each of said months pay said warrants issued by the auditor, as aforesaid, out of the Domestic Animal Fund, provided, however, that if such fund is then insufficient to pay said warrants in full he shall pay on each pro rata, and provided further, that no claim shall be allowed under the provisions of this act for any damages sustained for animals killed or damaged prior to the taking effect of this act. When the balance in the Domestic Animal Fund after paying the warrants issued thereto, as hereinbefore provided exceeds the sum of five hundred dollars (\$500.00) the board of supervisors may transfer the excess to the general county fund.

**Sec. 6. In effect.** This act 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 April 1, A. D. 1907.

I hereby certify that the foregoing act was published in the Des Moines Capital, April 2, 1907, and the Register and Leader, April 3, 1907.

W. C. HAYWARD,  
*Secretary of State.*

## CHAPTER 21.

### COMPENSATION OF COUNTY SUPERVISORS.

H. F. 43.

AN ACT to repeal section four hundred sixty-nine (469) of the code, and enact a substitute therefor, providing for the compensation of county supervisors.

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

**SECTION 1. Repealed—compensation.** That section four hundred sixty-nine (469) of the code be, and the same is hereby repealed, and the following enacted in lieu thereof: