

be upon the same security as required of others. Any such officer or employe of the bank violating any of the provisions of this section shall be guilty of embezzlement and shall be imprisoned in the penitentiary not exceeding ten years, or fined in a sum not less than the amount embezzled, or by both fine and imprisonment, but nothing in this act shall prevent or defeat the right to recover upon any note or notes given in violation of its provisions."

Approved March 23, A. D. 1907.

CHAPTER 92.

PUBLICATION OF REPORTS OF STATE AND SAVINGS BANKS.

S. F. 184.

AN ACT to amend section eighteen hundred and seventy-three (1873) of the code relating to publication of reports of banks.

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

SECTION 1. Reports—how published. Amend section eighteen hundred and seventy-three (1873) of the code by inserting between the words "daily" and "or" in lines seven (7) and nine (9) thereof, a comma, and the words "semi-weekly, tri-weekly".

Approved March 12, A. D. 1907.

CHAPTER 93.

UNITED STATES LEVEES.

S. F. 104.

AN ACT to amend section five (5) of chapter eighty-three (83) of the acts of the Thirty-first General Assembly, section nineteen hundred and eighty-six (1986) of the code as amended by section six (6) of chapter eighty-three (83) of the acts of the Thirty-first General Assembly, and section nineteen hundred and eighty-five (1985) of the code, and to amend chapter two (2) of title ten (X) of the code, relating to United States levees, as amended by chapter eighty-three (83) of the laws of the Thirty-first General Assembly, to promote the public health, convenience and welfare, by leveeing, ditching and draining the lands of the state, and providing for the assessment and collection of the costs and expenses of the same, and issuing improvement certificates, or issuing and selling bonds therefor.

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

SECTION 1. Assessment. Section five (5) of chapter eighty-three (83) of the laws of the Thirty-first General Assembly is hereby amended by striking out the words "two and one-half mills" in the second line and inserting in lieu thereof the following: "shall not exceed fifty mills", and by striking out the period after the word "valuation" in the third line and adding the following: "which said assessment shall be levied at a level rate on the assessable value of the said lands, easements and railroads within the district."

Sec. 2. Cost of maintaining. Section nineteen hundred eighty-six (1986) of the code as amended by section six (6) of chapter eighty-three (83) of the laws of the Thirty-first General Assembly, is hereby amended by striking out the words "three mills" and inserting in lieu thereof "fifty mills".

SEC. 3. Bonds. That section nineteen hundred eighty-five (1985) of the code be, and the same is, hereby amended by adding the following to said section:

"If the amount of money required for the improvement under the provisions of this chapter cannot be collected in one year, or if the board of supervisors in their discretion deem it advisable that the taxes shall be paid in installments, or in case it becomes necessary to expend an extraordinary sum for the preservation of the levee in case of an emergency, the board of supervisors of the county shall have the power to issue bonds for all which cannot thus be provided for in one year substantially [in] the manner and form as provided in section twenty-eight (28) of chapter sixty-eight (68) of the laws of the Thirtieth General Assembly and acts amendatory thereto, and all acts and proceedings in relation thereto shall conform therewith, except that bonds issued in anticipation of taxes for the maintenance of a levee shall not exceed five years' taxes and shall be due in six years from the date of issue."

SEC. 4. Claims for repairs. Whenever a levee or drainage district is organized, the board or boards of supervisors, as the case may be, shall have power and authority to audit and allow claims for money and labor expended in the preservation of said levee prior to and since the organization of the said district; all sums so allowed to be payable from the levee or drainage fund. The said board or boards shall also have full power and authority to make an equitable adjustment of and credit for any taxes paid for repairing the levee where the same has been heretofore levied and collected in any manner by said board or boards of supervisors under any prior proceedings.

SEC. 5. 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 Des Moines Capital, newspapers published in the city of Des Moines, Iowa.

Approved March 19, A. D. 1907.

I hereby certify that the foregoing act was published in the Des Moines Capital, March 21, 1907, and the Register and Leader, March 22, 1907.

W. C. HAYWARD,
Secretary of State.

CHAPTER 94.

LEVEES, DITCHES, DRAINS AND WATER COURSES.

S. F. 8.

AN ACT to amend the law as it appears in chapter sixty-eight (68), acts of the Thirtieth General Assembly, and in chapter eighty-five (85) of the acts of the Thirty-first General Assembly in relation to levees, ditches, drains and water courses.

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

SECTION 1. Engineer to examine lands—returns. That the law as it appears in section two (2), chapter sixty-eight (68), of the acts of the Thirtieth General Assembly is hereby amended by striking out all of said section two (2), after the word "hands", in line sixteen (16) and inserting the following in lieu thereof: "And he shall proceed to examine the lands described in said petition and any other lands which would be benefited by said improvement or necessary in the carrying out of said improvement, and survey and locate such drain or drains, ditch or ditches, improvement or improvements, as may