

city or town is already maintaining a cemetery, or has levied a tax in support thereof."

**SEC. 2. Private or incorporated cemetery association.** That paragraph eleven (11) of section eight hundred and ninety-four (894) of the supplement to the code, 1907, be amended by substituting a comma for the period following the word "city" in the fourth line thereof and adding thereto the following: "or any private or incorporated cemetery association utilized by the citizens of said city or town."

**SEC. 3. Subdivision eleven extended to towns—amount of tax.** That the law as it appears in paragraph twelve (12) of section eight hundred ninety-four (894) of the supplement to the code, 1907, be amended by striking out the word "and" in the second line and inserting after the figure "ten (10)" in said line, the following: "and, eleven (11)", and by adding at the close of said section the following: "The tax authorized by paragraph eleven (11) hereof may as to towns exceed one-half ( $\frac{1}{2}$ ) of one (1) mill, but shall in no case exceed three (3) mills on the dollar."

Approved April 16, A. D. 1909.

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## CHAPTER 39.

### COMPENSATION OF TOWNSHIP TRUSTEES.

H. F. 31.

AN ACT to amend section five hundred and ninety (590) of the code relating to the compensation of township trustees.

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

**SECTION 1. Compensation in certain townships.** That section five hundred and ninety (590) of the code be amended by adding to subdivision one (1) "except in townships having a population of thirty thousand (30,000) or over, and situated entirely within the limits of a city acting under special charter, such compensation shall be three dollars (\$3.00) per day."

Approved April 6, A. D. 1909.

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## CHAPTER 40.

### COMPENSATION OF TOWNSHIP CLERKS.

H. F. 29.

AN ACT to amend section five hundred and ninety-one (591) of the code relating to the compensation of township clerks.

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

**SECTION 1. Compensation in certain townships.** That section five hundred and ninety-one (591) of the code be amended by adding to subdivision one (1) "except in townships having a population of thirty thousand (30,000) or over, and situated entirely within the limits of a city acting under special charter, such compensation shall be three dollars (\$3.00) per day."

Approved April 6, A. D. 1909.