CHAPTER 90.

APPORTIONMENT OF TAXES AND RECOVERY OF INTEREST OR PENALTY MISAPPLIED.

S. F. 362.

AN ACT to repeal section fourteen hundred fifteen (1415) of the code relating to the apportionment of taxes by county treasurers and to enact a substitute therefor, and to provide for recovery on treasurer's bond of interest or penalty misapplied.

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

SECTION 1. **Repeal—apportionment—recovery of interest or penalty misapplied.** That section fourteen hundred fifteen (1415) of the code be and the same is hereby repealed and the following enacted in lieu thereof:

"On or before the tenth day of each month the treasurer shall apportion all taxes and interest on same collected during the preceding month among the several funds to which it belongs according to the number of mills levied for each fund and enter the same upon his cash account, and report the amount of each tax and interest collected on same to the county auditor who shall charge him in each fund with the same. Any interest or penalty on delinquent taxes apportioned or transferred to any fund other than the fund upon which same was collected, together with a penalty of ten per cent and interest at six per cent on the aggregate from the time such tax was due and payable may be recovered in a civil action brought against the county treasurer and his bondsmen by any person in control of the fund affected thereby."

Approved April 16, A. D. 1909.

CHAPTER 91.

LOANING OR DEPOSITING OF PUBLIC FUNDS.

S. F. 3.

AN ACT to repeal the law as it appears in section fourteen hundred fifty-seven (1457) of the supplement to the code, 1907, and to enact a substitute therefor relating to the subject of loaning or depositing of public funds.

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

SECTION 1. **Repeal—loaning or depositing public funds.** That the law as it appears in section fourteen hundred fifty-seven (1457) of the supplement to the code, 1907, be and the same is hereby repealed, and the following enacted in lieu thereof:

"A county treasurer shall be liable to a like fine for loaning out, or in any manner using for private purposes, state, county or other funds in his hands, but the county treasurer shall, with the approval of the board of supervisors as to place of deposit, by resolution entered of record, deposit such funds in any bank or banks in the state to an amount fixed by such resolution at interest at the rate of at least two (2) per cent per annum on ninety per cent of the daily balances payable at the end of each month all of which shall accrue to the benefit of the general county fund; but before such deposit is made, such bank shall file a bond with sureties to be approved by the treasurer and the board of supervisors in double the amount deposited, conditioned to hold the treasurer harmless from all loss by reason of such deposit or deposits; provided that in cases where an approved surety company's bond is furnished, said bond may be accepted in an amount equal to 10 per cent more than the amount deposited. Said bond shall be filed with the county auditor and ac-

tion may be brought thereon either by the treasurer or the county as the board of supervisors may elect. And the state treasurer shall be liable to a fine of not more than ten thousand dollars ($10,000.00) for a like misdemeanor. But nothing done under the provisions of this section shall alter or affect the liability of the treasurer or the sureties of his official bonds."

Approved March 29, A. D. 1909.

CHAPTER 92.

COLLATERAL INHERITANCE TAX AND EXEMPTIONS.

S. F. 137.

AN ACT to amend the law as it appears in section one thousand four hundred and sixty-seven (1467) of the supplement to the code, 1907, relating to collateral inheritance tax and exemptions.

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

SECTION 1. **Certain bequests exempted.** That the law as it appears in section number one thousand four hundred and sixty-seven (1467) of the supplement to the code, 1907, be and the same is hereby amended by striking out the semi-colon as appears therein following the word "week" in the twelfth line thereof and inserting in lieu thereof, after the word "week" the following: "Or any bequest, not to exceed $500.00, to and in favor of any person, having for its purpose the performance of any religious service to be performed for and in behalf of decedent or any person named in his or her last will and testament, or any cemetery associations;".

Approved April 7, A. D. 1909.

CHAPTER 93.

ROADS OVER STATE GROUNDS.

H. F. 300.

AN ACT to amend section fifteen hundred nine (1509) of the code relating to the power and duties of the trustees, board of regents and board of control in regard to roads and highways and to amend section fifteen hundred thirty-two-a (1532-a) of the supplement to the code, 1907, relating to road districts.

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

SECTION 1. **Board of regents or board of control.** That section fifteen hundred nine (1509) of the code be and the same is hereby amended by striking out the word "commissioners" in the first line and inserting in lieu thereof the words "board of regents or board of control", also by striking out the word "commissioners" in the fourth line and inserting in lieu thereof the words, "board of regents or board of control".

SEC. 2. **Separate road districts—how maintained.** That section fifteen hundred thirty-two-a (1532-a) of the supplement to the code, 1907, be amended by striking out the letter "a" in the number thereof and by inserting in line five after the word "district" the words "except as provided herein" and by adding to said section the following:

"That all roads and highways within and adjacent to lands belonging to the state shall constitute a separate road district under the control and supervision of a supervisor appointed by said board of control, with all the powers,