

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.

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## 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.

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## 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,

duties and responsibilities imposed upon road supervisors; and that the cost of maintaining, repairing, renewing and improving said roads, except county bridges, after deducting the road and road poll taxes collected from those who are liable to the payment of the same within said road district, shall be paid out of any general funds in the hands of the state treasurer not otherwise appropriated."

Approved April 1, A. D. 1909.

## CHAPTER 94.

### USE OF PUBLIC HIGHWAYS FOR ERECTING AND MAINTAINING POLES AND WIRES FOR TRANSMISSION OF ELECTRICITY.

S. F. 319.

AN ACT authorizing boards of supervisors to grant the use of public highways for erecting and maintaining poles and wires for the transmission of electricity, and fixing the liability for damages arising from the construction thereof. [Additional to chapter one (1) of title eight (VIII) of the code, relating to establishment, alteration and vacation of roads.]

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

**SECTION 1. Board of supervisors authorized to grant use of highway—conditions.** The board of supervisors of any county may, upon written application designating the particular highways, the use of which is desired, grant to any person or corporation engaged in the manufacture of electric light and power, the right to erect and maintain poles and wires, for the purpose of conducting electricity for lighting, heat and power purposes, in any public highway in their county for a period not to exceed twenty years, subject to the following conditions and such further reasonable regulations as the legislature or the board of supervisors may hereafter prescribe: The grantee shall in no case have the exclusive right to use such highway for the conducting of the electricity. The poles and fixtures shall be so constructed as to not incommode the public in the use of any road or the navigation of any stream. When any road along which such lines have been constructed shall be changed, the person or corporation shall, upon ninety days notice in writing remove said lines to said road as established. The grantee shall use only strong and proper wires, properly insulated, attached to strong and sufficient supports and insulated at all points of attachment. They shall replace all wires with new wires whenever by ordinary wear or other causes they are no longer safe, and remove all wires, the use of which is abandoned. They shall properly insulate every wire carrying electric light, heat or power currents where it enters a building and within such building so as to avoid danger from fires. Where such wires are carried across or under wires used for other service, there shall be suspended under or over said power, heat or light service lines, properly constructed and insulated guard nets, or shall be protected by such other equally efficient devices as will prevent contact with such other service lines, in case of sagging or breaking of such wires. After July 1, 1909, no such grant shall be made until notice of the hearing of said application shall be published once each week for two consecutive weeks in a newspaper printed and published in the county seat, and of general circulation in said county, stating the time when said application will be acted upon and designating the particular highways named in said application. The grantees shall be responsible for all damages that may arise from such construction and operation under this grant or from a failure to comply with said provisions.