

SEC. 3. County treasurer not to be paid for tax collections in certain cities. In municipalities where taxes are collected independent of the county treasurer no compensation shall be paid to the county treasurer for the collection of this tax.

SEC. 4. Municipality defined. The term municipality as herein used is defined to include cities, towns, cities acting under special charter and those under the commission form of government."

Approved April 8, A. D. 1909.

CHAPTER 98.

DIVISION AND CONSOLIDATION OF ROAD DISTRICTS.

H. F. 5.

AN ACT to amend the law as it appears in section fifteen hundred thirty-two-a (1532-a) of the supplement to the code, 1907, relative to the duties of township trustees; the election and compensation of road superintendents; the division and consolidation of road districts and the collection of property road tax.

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

SECTION 1. Township divided into road districts—superintendents—election—compensation. That the law as it appears in section fifteen hundred thirty-two-a (1532-a) supplement to the code, 1907, be hereby amended by inserting after the period at the end of said section the following:

"Provided, however, the board of township trustees at any regular meeting shall, when a written petition is presented to them, signed by at least sixty-five per cent of the voters of such township residing outside of incorporated towns who voted at the last preceding general election, divide the township into two or more road districts, said division to take effect on the first day of January succeeding. When the township is so divided, the electors of each road district at the succeeding general election shall elect a road superintendent for the term of two years. The several road superintendents shall be entitled to receive salaries as fixed by the board of township trustees not exceeding three dollars (\$3.00) per day for each full day's services actually performed.

SEC. 2. Return to one district plan. The board of township trustees after a trial of two or more years of this plan, shall, when a written petition is presented to them signed by a majority of the voters who voted at the last preceding general election, at the April meeting in any year consolidate the road districts of the township and return to the one-district plan, said change to take effect on the first day of January following.

SEC. 3. Separate ballot box. The township trustees of each township where road superintendents are to be elected shall prepare for each election precinct in such township a separate ballot box with compartments to correspond with the number of the different road districts in the township or election precincts and number the same accordingly. The vote for road superintendent shall be on a separate ballot and deposited in the proper compartment of the ballot box, numbered to correspond with the road district.

SEC. 4. Property road tax—how paid. In townships so divided into two or more road districts the township trustees shall permit property owners to work out not to exceed fifty per cent of their property road tax for the year in which said tax is assessed and shall as above provided at their regular annual meeting in April determine the amount of tax to be paid in labor and the amount to be paid in cash, provided that two-thirds of the amount of tax payable in labor shall be worked out under direction of the road superintendent before July first each year.

SEC. 5. **Property and tax lists—tax paid in labor, how credited.** The township clerk shall make out a list of the property and tax for each superintendent of roads. The property road tax worked out shall be certified by township clerk to the county auditor on or before the second Monday of November of each year and the county auditor shall credit the amount of tax worked out upon the tax list before delivering the tax list to the county treasurer."

Approved March 17, A. D. 1909.

CHAPTER 99.

ERECTION OF GUIDE BOARDS.

H. F. 134.

AN ACT to amend section fifteen hundred sixty-one (1561) of the code, relating to the erection of guide boards.

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

SECTION 1. **Guide boards.** That section fifteen hundred sixty-one (1561) of the code is hereby amended by striking out the word "shall" in the third line and substituting the word "may".

Approved March 17, A. D. 1909.

CHAPTER 100.

TRIMMING OF HEDGE FENCES.

H. F. 121.

AN ACT to amend section one thousand five hundred and seventy (1570) of the supplement to the code, 1907, providing for the time when osage orange, willow, and other hedge fences shall be trimmed.

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

SECTION 1. **To be trimmed annually.** That the words "in every two years" in line four (4) of section one thousand five hundred and seventy (1570) of the supplement to the code, 1907, be stricken out and the words "every year" be inserted in lieu thereof.

SEC. 2. **Growing of trees for posts—what permitted.** That said section be further amended by adding after the comma (,) following the word "township" in the fifth line of said section the following, "provided, however, that the owner of said fence may grow on the average three (3) trees to the rod, for posts, on condition that he keep the underbrush to said trees trimmed up to a height of three (3) feet above the height they are required to be trimmed by said section,".

Approved April 6, A. D. 1909.