

**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.

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## 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.

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## 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.