

a blank form of report and application as herein provided; and the mailing of said notice at Des Moines, Iowa, addressed to the corporation at its postoffice address as shown by the records of his office shall be deemed a full, complete, and legal notice for the purpose of this act.

SEC. 10. **Repeal.** The second sentence of section sixteen hundred and twelve (1612) of the supplement to the code, 1907, which reads as follows is hereby repealed: "The corporation shall annually, in January, file with the secretary of state a list of its officers and directors, and any change in the location of its place of business made by a vote of the stockholders."

SEC. 11. **In effect.** This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Capital, newspapers published at Des Moines, Iowa.

Approved April 7, A. D. 1909.

I hereby certify that the foregoing act was published in the Register and Leader and Des Moines Capital April 9, A. D. 1909.

W. C. HAYWARD,  
*Secretary of State.*

## CHAPTER 106.

### REINCORPORATION OF CEMETERY ASSOCIATIONS.

S. F. 269.

AN ACT amending the law as it appears in section sixteen hundred fifty (1650) of the code, relating to the reincorporations of the cemetery associations.

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

SECTION 1. **Cemetery associations—reincorporation.** That section sixteen hundred fifty (1650) of the code be and the same is hereby amended by adding thereto the following words:

"The trustees acting at the time of reincorporation of any cemetery association organized as a corporation under the laws of the state of Iowa, whose incorporation may have expired by operation of law or by the terms of its articles of incorporation, may reincorporate the same and all of the property and rights thereof shall vest in the corporation as reincorporated, for the use and benefit of all of the shareholders in the original corporation."

SEC. 2. **In effect.** This act being deemed of immediate importance shall take effect and be in force on and after its publication in the Register and Leader and Des Moines Capital, newspapers published in Des Moines, Iowa.

Approved April 7, A. D. 1909.

I hereby certify that the foregoing act was published in the Register and Leader and Des Moines Capital April 9, A. D. 1909.

W. C. HAYWARD,  
*Secretary of State.*

## CHAPTER 107.

### AUDITING OF ACCOUNTS OF THE DEPARTMENT OF AGRICULTURE.

S. F. 93.

AN ACT to repeal the law as it appears in section sixteen hundred fifty-seven-q (1657-q) of the supplement to the code, 1907, and to enact a substitute therefor relating to the auditing of accounts of the department of agriculture.

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

SECTION 1. **Repeal—examination by state accountant—report.** That the law as it appears in section sixteen hundred fifty-seven-q (1657-q) of the sup-