

of supervisors, a tax on the assessed property in the township of not exceeding five mills on a dollar of such assessment, which shall be applied, or so much thereof as may be necessary, in paying drainage taxes heretofore levied and still unpaid or for the payment of any drainage assessments that may be hereafter levied against the township on account of benefits to highways under the provisions of section sixteen (16) of chapter one hundred eighteen (118) of the acts of the thirty-third general assembly of Iowa, and the balance of such levy or the whole thereof in case there be no such drainage taxes due from the township, may be applied in paying the expense of draining highways of the township or in co-operating with those owning land in the township in securing the drainage of such highways; but in the event that the amount to be expended in any one place, exceed the sum of fifty dollars (\$50.00), the township shall not pay more than its just proportion of the benefits to be ascertained by a competent civil engineer and duly set forth in his report approving of such drainage, which report shall be filed with the township clerk before any money is paid out for such drainage.

"2. The amount that will be allowed for a day's labor done by a man, and by a man and team, on the road. To certify to the board of supervisors the desire for an additional road tax, not to exceed one mill to be levied in whole or in part by the board of supervisors, as hereinafter provided. At the November meeting they shall settle with the township clerk and with all parties with whom contracts have been made for work in repairing or dragging of the roads."

Approved April 10, A. D. 1911.

CHAPTER 25.

DEPENDENT SOLDIERS' AND SAILORS' TAX.

S. F. 66.

AN ACT to amend section four hundred and thirty (430) of the code, relative to the dependent soldiers' and sailors' tax.

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

SECTION 1. Erection of monuments. That section four hundred and thirty (430) of the code be and the same is hereby amended by adding to said section the following:

"or for the erection of a monument in any cemetery in the county, a portion of which has been set apart for the burial of Union soldiers, sailors and marines, in which there have been not less than fifty interments, said fund to be expended for the purpose aforesaid by the joint action and control of the board of supervisors and the relief commission provided for by section four hundred thirty-one (431) of the code."

Approved March 11, A. D. 1911.