

## CHAPTER 335.

## ROAD POLL TAXES.

H. F. 413.

AN ACT to amend sections fifteen hundred fifty (1550), fifteen hundred fifty-one (1551) and fifteen hundred fifty-four (1554) of the supplement to the code, 1913, and to amend sections fifteen hundred fifty-two (1552) and fifteen hundred fifty-five (1555) of the code, relating to road poll tax.

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

1    **SECTION 1. Money in lieu of labor.** That section fifteen hundred  
2 fifty (1550) of the supplement to the code, 1913, be and the same  
3 is hereby amended by adding after the last word in said section the  
4 following: "provided, however, that the township trustees of each  
5 township shall at their April meeting each year fix an amount which  
6 each person may, at his option, pay in money in lieu of two days'  
7 work, which money shall be expended upon the public roads."

1    **SEC. 2. Same.** That section fifteen hundred fifty-one (1551) of  
2 the supplement to the code, 1913, be and the same is hereby amended  
3 by inserting after the word "day" in the sixth line thereof and before  
4 the word "and" in the seventh line the following words: "or on or  
5 before said day, pay the road supervisor the sum of money fixed by  
6 the trustees, which may be paid in lieu of said work," and by insert-  
7 ing after the word "labor" and before the word "the" in the seventh  
8 line the following words: "or money paid".

1    **SEC. 3. Same.** That section fifteen hundred fifty-two (1552)  
2 of the code be amended by inserting after the word "attending" and  
3 before the word "shall" in the seventh line thereof the following: "or  
4 shall fail to pay the amount fixed by the trustees in lieu of said work  
5 within ten days after receiving notice to work or pay."

1    **SEC. 4. Report.** That section fifteen hundred fifty-four (1554)  
2 of the supplement to the code, 1913, be amended as follows: By adding  
3 after the word "amount" and before the word "performed" in line  
4 two of paragraph one of said section the following words: "of money  
5 paid or work".

1    **SEC. 5. Certifying tax.** That section fifteen hundred fifty-five  
2 (1555) of the code be amended as follows: By inserting after the  
3 word "two" and before the word "perform" in the second line, the  
4 following words: "pay the amount fixed or".

Approved April 24, A. D. 1917.