

4 1. For such fixed charges as freight, express, postage, water, light  
5 and telephone rents, upon filing duly verified bills for same with the  
6 county auditor.

7 2. For salaries and pay rolls where such compensation shall have  
8 been previously fixed by the board of supervisors, upon certificate of  
9 the officer or foreman under whom such compensation shall have been  
10 earned.

1 SEC. 6. Verification by board. All bills paid under the provi-  
2 sions of this act shall be passed upon by the board of supervisors  
3 at the first meeting following such payment and shall be entered on  
4 the minutes as other claims allowed by the board.

1 SEC. 7. Form of warrants. All warrants issued by the auditor  
2 shall be made payable to the person performing the service or fur-  
3 nishing the supplies for which said warrant makes payment, and  
4 shall state the purpose for which said warrant was issued.

1 SEC. 8. Erroneous certificates. Any officer making an errone-  
2 ous certificate shall be liable on his official bond for any loss to the  
3 county thereby.

Approved April 24, A. D. 1917.

## CHAPTER 357.

### SAVINGS BANKS.

#### H. F. 138.

AN ACT to amend the law as it appears in section eighteen hundred forty-three (1843), supplement to the code, 1913, relating to the minimum capital required for the organization of savings banks.

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

1 SECTION 1. Required paid up capital. That the law as it ap-  
2 pears in section eighteen hundred forty-three (1843), supplement to  
3 the code, 1913, be and the same is hereby amended by striking out all  
4 of said section preceding the period in line four (4) of said section and  
5 inserting in lieu thereof the following: the paid up capital of any  
6 savings bank shall not be less than ten thousand dollars (\$10,000.00)  
7 in towns or villages having a population of one thousand (1,000) or  
8 less, nor less than fifteen thousand dollars (\$15,000.00) in towns  
9 having a population of more than one thousand (1,000) and less than  
10 two thousand (2,000), nor less than twenty-five thousand dollars  
11 (\$25,000.00) in cities of more than two thousand (2,000) and less  
12 than ten thousand (10,000) population, nor less than fifty thousand  
13 dollars (\$50,000.00) in cities having a greater population.

Approved April 24, A. D. 1917.