

3 sioner of insurance under the provisions of this act, shall have the
 4 right to appeal to the district court at the seat of government, by
 5 the service of a written notice of appeal on the commissioner of
 6 insurance and the attorney general; and thereupon the cause may
 7 be docketed and the case may be tried in the district court as a spe-
 8 cial equitable action by the filing of such transcript and such plead-
 9 ings as the court may prescribe in order that an intelligent hear-
 10 ing may be had and a just decision rendered thereon free from any
 11 technical objection or irregularities in the matter of procedure or
 12 the introduction of evidence.

Approved April 12, A. D. 1921.

CHAPTER 225

NORTHERN IOWA BRIGADE

H. F. 705.

AN ACT to amend the acts of the thirty-seventh general assembly, chapter one hundred sixty-four, pertaining to pensions for the survivors of the Northern Border Brigade.

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

1 SECTION 1. Beneficiaries enlarged. That the law as it appears
 2 in section one (1), chapter one hundred sixty-four (164) of the acts
 3 of the thirty-seventh general assembly, be and hereby is amended
 4 by adding immediately following the comma following the word
 5 "inclusive" in the fourth (4) line thereof the words "or their widows"
 6 and by adding immediately following the comma following the word
 7 "survivor" in the sixth (6) line thereof the words "or his widow
 8 and widows of the members of Spirit Lake Expedition of 1857".

Approved April 12, A. D. 1921.

CHAPTER 226

STATE BOARD OF AUDIT

S. F. 785.

AN ACT to repeal section one hundred seventy-r (170-r), supplemental supplement to the code of Iowa, 1915, (C. C. Sec. 276), and to enact a substitute therefor, relating to the creation of a state board of audit and defining their duties.

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

1 SECTION 1. **Ex officio members—duties.** That section one hun-
 2 dred seventy-r (170-r), supplemental supplement to the code of Iowa,
 3 1915, (C. C. Sec. 276), be and the same is hereby repealed and the
 4 following enacted in lieu thereof: "There is hereby created the
 5 state board of audit, to consist of the attorney general or one of
 6 his authorized assistants to be designated by him for this service,

7 the secretary of the executive council and the auditor of state, who
 8 shall be ex officio secretary of the board, and who shall make a record
 9 of all claims approved in a record kept for that purpose and also in
 10 the claim register."

Approved April 12, A. D. 1921.

CHAPTER 227

HIGHWAYS

H. F. 825.

AN ACT to provide a method by which the board of supervisors may work and improve township roads.

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

SECTION 1. Supervisors taking over township work—election
 1 —procedure. Whenever fifteen per cent of the resident freeholders
 2 of any township shall petition the board of trustees of any town-
 3 ship to submit to the voters of such township, the question of whether
 4 or not the work of grading, improving and draining the township
 5 roads shall be transferred to the board of supervisors of the
 6 county, such board of trustees shall submit such question at the next
 7 general election. If the majority of the votes cast be in favor of
 8 such change, the trustees shall make the necessary levy for such work
 9 and shall on or before May first following certify same to the board
 10 of supervisors and shall also report to said board the balance of any
 11 moneys remaining in any funds set apart for such purposes.

12 The board of supervisors shall on or before the first day of June
 13 proceed with the work on such roads of the township system as the
 14 trustees shall describe and such work shall be of the same standard
 15 as that done on any of the county roads. The cost of all such work
 16 shall not exceed the amount provided by the tax levy and the bal-
 17 ance remaining in such road funds. The township clerk shall pay
 18 for any such work out of such grading and drainage funds on the
 19 order of the board of supervisors. The township shall not be re-
 20 quired to pay more than the actual cost of such work. The drag-
 21 ging and repair of township roads shall continue under the control
 22 of the township trustees. Should any township own any road ma-
 23 chinery which may be of use to the county, the board of supervisors
 24 is authorized to buy such machinery and to pay for same out of any
 25 road funds not otherwise appropriated.

26 The township trustees may make an additional levy not to exceed
 27 two mills for the purposes of this act.

Approved April 12, A. D. 1921.