

7 ments, with interest thereon, applicable to the payment of the bonds  
8 so taken up.

1     **SEC. 10. Payment.** When refunding bonds shall be issued to pay  
2 for drainage improvements issued under the provisions of this act, all  
3 special assessments, taxes and sinking funds applicable to the pay-  
4 ment of such bonds previously issued shall be applicable in the same  
5 manner and to the same extent to the payment of the refunding  
6 bonds issued hereunder and all the powers and duties to levy and  
7 collect special assessments and taxes or create liens upon property  
8 shall continue until all refunding bonds shall be paid.  
9     The drainage district shall collect the special assessments out of  
10 which the said bonds are payable and hold the same separate and  
11 apart in trust for the payment of said refunding bonds but the provi-  
12 sions of this act shall not apply to assessments or bonds adjudicated  
13 to be void.

1     **SEC. 11. Petition for refund.** The refunding of said bonds can be  
2 taken by the board of supervisors acting as drainage commissioners  
3 only for such amounts as are shown by the assessment of taxes to  
4 have been levied against the lands within said drainage district and  
5 not until the owners of ten (10) per cent of the lands within said  
6 district shall have petitioned the said board of supervisors to extend  
7 the time of payment of the taxes assessed against the lands within  
8 said district for a period not exceeding twenty (20) years, under such  
9 rules and regulations as the board of supervisors may direct, the  
10 interest on such assessments to be paid annually, the same as other  
11 taxes levied against the property and that of the extended taxes the  
12 principal of said tax shall be paid, one twentieth each year until the  
13 entire tax is paid and that the lien of said tax shall continue until  
14 the full payment thereof. Upon the filing of said petition the board  
15 of supervisors shall have authority to extend the period, not exceed-  
16 ing twenty (20) years, for the payment of taxes and interest thereon  
17 and issuing refunding bonds to take up the bonds issued against said  
18 assessments as provided in this act.

Approved April 21, A. D. 1923.

## CHAPTER 160

### BOARD OF RAILROAD COMMISSIONERS

H. F. 743

AN ACT to amend chapter three hundred nine (309), acts of the thirty-ninth general assembly (S. C. C. 5044-a1), in regard to the annual appropriation of funds to enable the state railroad commission to investigate and prosecute state cases and to investigate and determine all cases within its jurisdiction.

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

1     **SECTION 1. Appropriation.** That chapter three hundred nine (309),  
2 acts of the thirty-ninth general assembly be and the same is hereby

3 amended by striking from lines two (2) and three (3) of section one  
 4 (1) the words and figures, "thirty thousand dollars (\$30,000.00)",  
 5 and inserting in lieu thereof the following: "twenty-five thousand  
 6 dollars (\$25,000.00)".

Approved April 14, A. D. 1923.

## CHAPTER 161

### COMMON CARRIER

H. F. 821

AN ACT to repeal section twenty-one hundred twenty-six (2126), of the code, (C. C. 5177) and to enact a substitute therefor relating to the powers and duties of the board of railroad commissioners and regulation of carriers.

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

1 SECTION 1. Long and short haul—exceptions. That section twenty-  
 2 one hundred twenty-six (2126), of the code, (C. C. 5177) be and the  
 3 same is hereby repealed, and the following enacted in lieu thereof:  
 4 "No common carrier, subject to the provisions of this chapter, shall  
 5 charge more for the transportation of persons or property to or from  
 6 any point on its railroad than a fair and just rate or charge.  
 7 "No such common carrier, or carriers, shall charge or receive any  
 8 greater compensation in the aggregate for the transportation of per-  
 9 sons or of a like kind of property for a shorter than for a longer  
 10 distance, over the same line or route in the same direction within this  
 11 state, the shorter being included within the longer distance, or charge  
 12 any greater compensation as a through rate than the aggregate of  
 13 the intermediate rates; but, this shall not be construed as authorizing  
 14 any such common carrier or carriers to charge or receive as great a  
 15 compensation for a shorter as for a longer distance or haul; provided,  
 16 that upon application to the board of railroad commissioners such  
 17 common carrier or carriers may, in special cases, after investigation,  
 18 be authorized by the board of railroad commissioners to charge less  
 19 for a longer than for a shorter distance for the transportation of per-  
 20 sons or property; and the board of railroad commissioners may from  
 21 time to time prescribe the extent to which such designated common  
 22 carrier or carriers may be relieved from the operation and require-  
 23 ment of this section; but, in exercising the authority conferred upon  
 24 it in this proviso, the board of railroad commissioners shall not permit  
 25 the establishment of any charge to or from the more distant point  
 26 that is not reasonably compensatory for the service performed; and,  
 27 if a circuitous rail line or route is, because of such circuitry, granted  
 28 authority to meet the charges of a more direct line or route to or  
 29 from competitive points and to maintain higher charges to or from  
 30 intermediate points on its line, the authority shall not include inter-  
 31 mediate points as to which the haul of the petitioning line or route  
 32 is not longer than that of the direct line or route between the com-  
 33 petitive points."

Approved April 21, A. D. 1923.