

18 5. Such other and further matters and information as the board
19 of supervisors may direct or the auditor may deem advisable.

[C. C. 3158.]

1 SEC. 4. **Assistants when no deputy.** In case no deputy shall be
2 appointed, but on account of the pressure of business in his office the
3 auditor is compelled temporarily to employ assistants, he shall file
4 the bill for such services with the board of supervisors at their next
5 regular meeting and it shall make a reasonable allowance therefor.

[S. C. C. 3164.]

Approved March 22, A. D. 1923.

CHAPTER 248

COUNTY TREASURER

H. F. 132

AN ACT to amend, revise and codify sections thirty-one hundred seventy-three (3173) and thirty-one hundred seventy-four (3174) of the compiled code of Iowa, relating to the county treasurer.

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

That sections thirty-one hundred seventy-three (3173) and thirty-one hundred seventy-four (3174) of the compiled code of Iowa are amended, revised and codified to read as follows:

1 SECTION 1. **Separate account of each fund.** The treasurer shall,
2 for each term of his office, keep a separate account of the several
3 taxes for state, county, school, highway or other purposes, and of all
4 other funds created by law, whether regular, temporary or special,
5 and no moneys in any such fund shall be paid out or used for any
6 other purpose, except as specially authorized by law. The treasurer
7 shall charge himself with the amount of the tax or other fund and
8 credit himself with the amounts disbursed on each and with the
9 amount of delinquent taxes, when authorized to do so.

[C. C. 3173.]

Approved February 21, A. D. 1923.