

5 with a crime, may cause him to be brought before him by his warrant,
6 and may proceed with his preliminary hearing as a justice of the peace.
[C. C. 3228.]

Approved March 16, A. D. 1923.

CHAPTER 250

COMPENSATION OF COUNTY OFFICERS, DEPUTIES AND CLERKS

H. F. 137

AN ACT to amend, revise, and codify sections thirty-one hundred sixty-one (3161), thirty-one hundred sixty-three (3163), thirty-one hundred seventy-seven (3177), thirty-one hundred seventy-nine (3179), thirty-one hundred ninety-one (3191), thirty-one hundred ninety-four (3194), thirty-two hundred eight (3208), thirty-two hundred ten (3210), thirty-two hundred thirty-one (3231), sixty-nine hundred eighty-six (6986) and sixty-nine hundred eighty-seven (6987) of the compiled code of Iowa, and sections twenty-five hundred six (2506), thirty-one hundred sixty-two (3162), thirty-one hundred sixty-four (3164), thirty-one hundred seventy-six (3176), thirty-one hundred seventy-eight (3178), thirty-one hundred seventy-eight-a one (3178-a1), thirty-one hundred eighty-seven (3187), thirty-one hundred eighty-eight (3188), thirty-two hundred nine (3209), thirty-two hundred eleven (3211), sixty-nine hundred eighty-three (6983) and sixty-nine hundred eighty-five (6985) of the supplement to said code, relating to compensation of county officers, appointment and compensation of their deputies and the collection and accounting of fees.

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

That sections thirty-one hundred sixty-one (3161), thirty-one hundred sixty-three (3163), thirty-one hundred seventy-seven (3177), thirty-one hundred seventy-nine (3179), thirty-one hundred ninety-one (3191), thirty-one hundred ninety-four (3194), thirty-two hundred eight (3208), thirty-two hundred ten (3210), thirty-two hundred thirty-one (3231), sixty-nine hundred eighty-six (6986), sixty-nine hundred eighty-seven (6987) of the compiled code of Iowa, and sections twenty-five hundred six (2506), thirty-one hundred sixty-two (3162), thirty-one hundred sixty-four (3164), thirty-one hundred seventy-six (3176), thirty-one hundred seventy-eight (3178), thirty-one hundred seventy-eight-a one (3178-a1), thirty-one hundred eighty-seven (3187), thirty-one hundred eighty-eight (3188), thirty-two hundred nine (3209), thirty-two hundred eleven (3211), sixty-nine hundred eighty-three (6983) and sixty-nine hundred eighty-five (6985) of the supplement to said code are amended, revised, and codified to read as follows:

CHAPTER 1

COMPENSATION OF COUNTY OFFICERS, DEPUTIES, AND CLERKS

1 SECTION 1. Compensation of county auditor. Each county auditor
2 shall receive for his annual salary in counties having a population of:
3 1. Less than ten thousand (10,000), seventeen hundred dollars
4 (\$1700.00).
5 2. Ten thousand (10,000) and less than fifteen thousand (15,000),
6 eighteen hundred dollars (\$1800.00).

- 7 3. Fifteen thousand (15,000) and less than twenty thousand
8 (20,000), nineteen hundred dollars (\$1900.00).
- 9 4. Twenty thousand (20,000) and less than twenty-five thousand
10 (25,000), two thousand dollars (\$2,000.00).
- 11 5. Twenty-five thousand (25,000) and less than thirty thousand
12 (30,000), twenty-one hundred dollars (\$2100.00).
- 13 6. Thirty thousand (30,000) and less than thirty-five thousand
14 (35,000), twenty-two hundred dollars (\$2,200.00).
- 15 7. Thirty-five thousand (35,000) and less than forty thousand
16 (40,000), twenty-four hundred dollars (\$2,400.00).
- 17 8. Forty thousand (40,000) and less than fifty thousand (50,000),
18 twenty-eight hundred dollars (\$2,800.00).
- 19 9. Fifty thousand (50,000) and less than fifty-eight thousand
20 (58,000), three thousand fifty dollars (\$3,050.00).
- 21 10. Fifty-eight thousand (58,000) and less than sixty-five thou-
22 sand (65,000), thirty-three hundred dollars (\$3,300.00).
- 23 11. Sixty-five thousand (65,000) or over, thirty-four hundred dol-
24 lars (\$3,400.00).
- 25 12. Over twenty-five thousand (25,000), having a special charter
26 city with a population of five thousand (5000) or over, when the
27 county auditor prepares and makes up the city tax books for such
28 special charter city, three hundred dollars (\$300.00) in addition to
29 the compensation as fixed by the above schedule.
- 30 In counties having two (2) places at which the district court is
31 held five hundred dollars (\$500.00) additional.

[S. C. C. 3162.]

- 1 **SEC. 2. Compensation of deputy auditor and clerks.** Each deputy
2 auditor shall receive as his annual salary in counties having a popula-
3 tion of:
- 4 1. Less than fifty thousand (50,000), one-half the amount of the
5 salary of the auditor, but if that amount is less than fifteen hundred
6 dollars (\$1,500.00), the board of supervisors may allow an additional
7 amount to make an aggregate not to exceed said sum.
- 8 2. Fifty thousand (50,000) or over, one deputy to be designated
9 by the auditor as chief deputy shall receive one-half the amount of
10 the salary of the auditor, but if that amount is less than seventeen
11 hundred and fifty dollars (\$1,750.00), the board of supervisors may
12 allow an additional amount to make an aggregate not to exceed said
13 sum, and each additional deputy shall receive one-half the amount
14 of the salary of the auditor unless said amount exceeds fifteen hun-
15 dred dollars (\$1,500.00), in which event the salary shall not exceed
16 said last named sum.
- 17 3. In any county having within its limits a city with a population
18 of forty-five thousand (45,000) or over, the salaries of the chief dep-
19 uty and one to be designated by the auditor as second deputy shall
20 each be sixty-five per cent (65%) of the amount of the salary of the
21 auditor, and each additional deputy shall receive one-half the amount
22 of the salary of the auditor. If more than four (4) deputies are
23 required or additional clerks, the board of supervisors shall fix the
24 amount of their compensation.

[S. C. C. 3164, modified.]

- 1 **SEC. 3. Compensation of county treasurer.** Each county treasurer
2 shall receive for his annual salary in counties having a population of:
3 1. Less than ten thousand (10,000), seventeen hundred dollars
4 (\$1,700.00).
5 2. Ten thousand (10,000) and less than fifteen thousand (15,000),
6 eighteen hundred dollars (\$1,800.00).
7 3. Fifteen thousand (15,000) and less than twenty thousand
8 (20,000), nineteen hundred dollars (\$1,900.00).
9 4. Twenty thousand (20,000) and less than twenty-five thousand
10 (25,000), two thousand dollars (\$2,000.00).
11 5. Twenty-five thousand (25,000) and less than thirty thousand
12 (30,000), twenty-one hundred dollars (\$2,100.00).
13 6. Thirty thousand (30,000) and less than thirty-five thousand
14 (35,000), twenty-two hundred dollars (\$2,200.00).
15 7. Thirty-five thousand (35,000) and less than forty thousand
16 (40,000), twenty-four hundred dollars (\$2,400.00).
17 8. Forty thousand (40,000) and less than fifty thousand (50,000),
18 twenty-eight hundred dollars (\$2,800.00).
19 9. Fifty thousand (50,000) and less than fifty-eight thousand
20 (58,000), three thousand fifty dollars (\$3,050.00).
21 10. Fifty-eight thousand (58,000) and less than sixty-five thou-
22 sand (65,000), thirty three hundred dollars (\$3,300.00).
23 11. Sixty-five thousand (65,000) and over, thirty-four hundred
24 dollars (\$3,400.00).
25 12. Over twenty-five thousand (25,000) having a special charter
26 city where the taxes are collected by the county treasurer, three hun-
27 dred dollars (\$300.00) in addition to the compensation as fixed by
28 the above schedule in this section.
29 13. Forty thousand (40,000) or over, in which there is a city of
30 the first class, of any form of government, the board of supervisors
31 may allow additional compensation to the county treasurer not to
32 exceed fifty dollars (\$50.00) per annum for each five thousand (5,000)
33 population of such cities.
34 14. In counties where the district court is held at two (2) different
35 places the county treasurer shall receive five hundred dollars (\$500.00)
36 in addition to the compensation as fixed by the above schedule in this
37 section.

[C. C. 3177; S. C. C. 3176.]

- 1 **SEC. 4. Compensation of deputy treasurer and clerks.** Each dep-
2 uty treasurer shall receive as his annual salary in counties having a
3 population of:
4 1. Less than fifty thousand (50,000), one-half the amount of the
5 salary of the treasurer, but if that amount is less than fifteen hundred
6 dollars (\$1,500.00), the board of supervisors may allow an additional
7 amount to make an aggregate not to exceed said sum.
8 2. Fifty thousand (50,000) or over, one (1) deputy to be desig-
9 nated by the treasurer as chief deputy shall receive one-half the
10 amount of the salary of the treasurer, but if that amount is less than
11 seventeen hundred and fifty dollars (\$1,750.00), the board of super-
12 visors may allow an additional amount to make an aggregate not to
13 exceed said sum, and each additional deputy shall receive one-half
14 the amount of the salary of the treasurer unless said amount exceeds

15 fifteen hundred dollars (\$1,500.00), in which event the salary shall
16 not exceed said last named sum.

17 3. Fifty-three thousand (53,000) or over, in which there exists
18 a city, not the county seat, having a population of six thousand (6,000)
19 or over, the treasurer may appoint a resident deputy collector of
20 taxes for such city and vicinity under bond as provided for other
21 deputies, and his compensation shall be the same as a deputy in a
22 county with a population of less than fifty thousand (50,000). The
23 treasurer in such case shall prepare the necessary books and records
24 for such deputy each year.

25 4. In any county having within its limits a city with a population
26 of forty-five thousand (45,000) or over, the salaries of the chief
27 deputy and one to be designated by the treasurer as second deputy
28 shall each be sixty-five per cent (65%) of the amount of the salary
29 of the treasurer, and each additional deputy shall receive one-half
30 the amount of the salary of the treasurer. If more than four (4)
31 deputies are required or additional clerks, the board of supervisors
32 shall fix the amount of their compensation.

[S. C. C. 3178, 3178-a1, modified.]

1 **SEC. 5. Compensation of county recorder.** Each county recorder
2 shall receive for his annual salary in counties having a population of:

3 1. Less than fifteen thousand (15,000), sixteen hundred dollars
4 (\$1,600.00).

5 2. Fifteen thousand (15,000) and less than twenty thousand
6 (20,000), seventeen hundred dollars (\$1,700.00).

7 3. Twenty thousand (20,000) and less than twenty-five thousand
8 (25,000), eighteen hundred dollars (\$1,800.00).

9 4. Twenty-five thousand (25,000) and less than thirty thousand
10 (30,000), nineteen hundred dollars (\$1,900.00).

11 5. Thirty thousand (30,000) and less than thirty-five thousand
12 (35,000), two thousand dollars (\$2,000.00).

13 6. Thirty-five thousand (35,000) and less than forty thousand
14 (40,000), twenty-one hundred dollars (\$2,100.00).

15 7. Forty thousand (40,000) and less than fifty thousand (50,000),
16 twenty-two hundred dollars (\$2,200.00).

17 8. Fifty thousand (50,000) and less than fifty-eight thousand
18 (58,000), twenty-three hundred dollars (\$2,300.00).

19 9. Fifty-eight thousand (58,000) and less than seventy thousand
20 (70,000), twenty-four hundred dollars (\$2,400.00).

21 10. Seventy thousand (70,000) and less than ninety thousand
22 (90,000), twenty-five hundred dollars (\$2,500.00).

23 11. Ninety thousand (90,000) and over, thirty-one hundred dollars
24 (\$3,100.00).

25 12. In any county where a recorder's office is kept in two (2)
26 different places the recorder shall receive five hundred dollars
27 (\$500.00) in addition to the compensation as fixed by the above
28 schedule.

[S. C. C. 3187.]

1 **SEC. 6. Compensation of deputy recorder and clerks.** Each deputy
2 recorder shall receive as his annual salary in counties having a popu-
3 lation of:

4 1. Less than fifty thousand (50,000), one-half the amount of the
5 salary of the recorder, but if that amount is less than fifteen hundred

6 dollars (\$1,500.00) the board of supervisors may allow an additional
7 amount to make an aggregate not to exceed said sum.

8 2. Fifty thousand (50,000) or over, one deputy to be designated
9 by the recorder as chief deputy shall receive one-half the amount of
10 the salary of the recorder, but if that amount is less than seventeen
11 hundred fifty dollars (\$1,750.00), the board of supervisors may allow
12 an additional amount to make an aggregate not to exceed said sum,
13 and each additional deputy shall receive one-half the amount of the
14 salary of the recorder unless said amount exceeds fifteen hundred
15 dollars (\$1,500.00), in which event the salary shall not exceed said
16 last named sum.

17 3. In any county having within its limits a city with a population
18 of forty-five thousand (45,000) or over, the salaries of the chief
19 deputy and one to be designated by the recorder as second deputy
20 shall each receive sixty-five per cent (65%) of the amount of the
21 salary of the recorder and each additional deputy shall receive one-
22 half the amount of the salary of the recorder. If more than four (4)
23 deputies are required or additional clerks, the board of supervisors
24 shall fix the amount of their compensation.

[S. C. C. 3188, modified.]

1 **SEC. 7. Compensation of sheriff.** Each sheriff shall receive for his
2 annual salary in counties having a population of:

3 1. Less than fifteen thousand (15,000), seventeen hundred dollars
4 (\$1700.00).

5 2. Fifteen thousand (15,000) and less than twenty thousand
6 (20,000), eighteen hundred dollars (\$1800.00).

7 3. Twenty thousand (20,000) and less than twenty-five thousand
8 (25,000), nineteen hundred dollars (\$1900.00).

9 4. Twenty-five thousand (25,000) and less than thirty-five thou-
10 sand (35,000), two thousand dollars (\$2000.00).

11 5. Thirty-five thousand (35,000) and less than forty thousand
12 (40,000), twenty-one hundred dollars (\$2100.00).

13 6. Forty thousand (40,000) and less than fifty thousand (50,000),
14 twenty-two hundred dollars (\$2200.00).

15 7. Fifty thousand (50,000) and less than fifty-eight thousand
16 (58,000), twenty-four hundred dollars (\$2400.00).

17 8. Fifty-eight thousand (58,000) and less than sixty-five thousand
18 (65,000), twenty-six hundred dollars (\$2600.00).

19 9. Sixty-five thousand (65,000) and over, twenty-eight hundred
20 dollars (\$2800.00).

21 10. In any county in which district court is held in two (2) places,
22 three hundred dollars (\$300.00) per annum in addition to the fore-
23 going schedule.

24 11. In any county where the sheriff is not furnished a residence
25 by the county an additional sum of three hundred dollars (\$300.00)
26 per annum.

[C. C. 3210; S. C. C. 3209.]

1 **SEC. 8. Compensation of deputy sheriff.** Each deputy sheriff shall
2 receive as his annual salary in counties having a population of:

3 1. Less than fifty thousand (50,000), and in any county where
4 district court is held in but one (1) place, not to exceed fifteen hun-
5 dred dollars (\$1500.00), fixed by the board of supervisors.

- 6 2. Fifty thousand (50,000) or over, sixty-five per cent (65%) of
 7 the amount of salary of the sheriff to be paid to the one designated
 8 by the sheriff as chief deputy, but in the event such amount exceeds
 9 eighteen hundred dollars (\$1800.00), then to be reduced to said sum.
- 10 3. In any county where district court is held in two (2) places for
 11 the chief deputy and for any deputy other than the chief deputy in
 12 charge of the office where such court is held outside the county seat,
 13 sixty-five per cent (65%) of the amount of the salary of the sheriff.

[S. C. C. 3211.]

- 1 **SEC. 9. Compensation of county attorney.** Each county attorney
 2 shall receive as his annual salary in counties having a population of:
- 3 1. Less than fifteen thousand (15,000), eleven hundred dollars
 4 (\$1100.00).
- 5 2. Fifteen thousand (15,000) and under twenty thousand (20,000),
 6 fourteen hundred dollars (\$1400.00).
- 7 3. Twenty thousand (20,000) and under twenty-five thousand
 8 (25,000), sixteen hundred dollars (\$1600.00).
- 9 4. Twenty-five thousand (25,000) and under thirty-five thousand
 10 (35,000), seventeen hundred dollars (\$1700.00).
- 11 5. Thirty-five thousand (35,000) and under forty-five thousand
 12 (45,000), two thousand dollars (\$2000.00).
- 13 6. Forty-five thousand (45,000) and under fifty-five thousand
 14 (55,000), twenty-two hundred dollars (\$2200.00).
- 15 7. Fifty-five thousand (55,000) and under sixty-five thousand
 16 (65,000), twenty-five hundred dollars (\$2500.00).
- 17 8. Sixty-five thousand (65,000) and over, three thousand dollars
 18 (\$3000.00).
- 19 9. The attorney fees allowed in suits for the county on written
 20 instruments, including school fund mortgages, foreclosed, and attor-
 21 ney fees allowed in criminal cases.
- 22 10. In any county where district court is held in two (2) places,
 23 an additional sum of five hundred dollars (\$500.00).
- 24 11. The county attorney shall also receive his necessary and actual
 25 expenses incurred in attending upon his official duties at a place other
 26 than his residence and the county seat, which shall be audited and
 27 allowed by the board of supervisors of the county.

[C. C. 3194.]

- 1 **SEC. 10. Compensation of assistant county attorney.** Assistant
 2 county attorneys shall receive as their annual salary in counties hav-
 3 ing a population of:
- 4 1. Less than thirty-six thousand (36,000) no compensation.
- 5 2. Thirty-six thousand (36,000) and less than forty-five thousand
 6 (45,000), one thousand dollars (\$1000.00).
- 7 3. Forty-five thousand (45,000) and less than seventy thousand
 8 (70,000), fifteen hundred dollars (\$1500.00).
- 9 4. Seventy thousand (70,000) and over, two thousand dollars
 10 (\$2000.00).

[C. C. 3191.]

- 1 **SEC. 11. Compensation of clerk of district court.** Each clerk of the
 2 district court shall receive as his annual salary in counties having a
 3 population of:

- 4 1. Less than ten thousand (10,000), seventeen hundred dollars
- 5 (\$1,700.00).
- 6 2. Ten thousand (10,000) and less than fifteen thousand (15,000),
- 7 eighteen hundred dollars (\$1800.00).
- 8 3. Fifteen thousand (15,000) and less than twenty thousand
- 9 (20,000), nineteen hundred dollars (\$1900.00).
- 10 4. Twenty thousand (20,000) and less than twenty-five thousand
- 11 (25,000), two thousand dollars (\$2000.00).
- 12 5. Twenty-five thousand (25,000) and less than thirty thousand
- 13 (30,000), twenty-one hundred dollars (\$2100.00).
- 14 6. Thirty thousand (30,000) and less than thirty-five thousand
- 15 (35,000), twenty-two hundred dollars (\$2200.00).
- 16 7. Thirty-five thousand (35,000) and less than forty thousand
- 17 (40,000), twenty-four hundred dollars (\$2400.00).
- 18 8. Forty thousand (40,000) and less than fifty thousand (50,000),
- 19 twenty-eight hundred dollars (\$2800.00).
- 20 9. Fifty thousand (50,000) and less than fifty-eight thousand
- 21 (58,000), three thousand fifty dollars (\$3050.00).
- 22 10. Fifty-eight thousand (58,000) and less than sixty-five thou-
- 23 sand (65,000), thirty-three hundred dollars (\$3300.00).
- 24 11. Sixty-five thousand (65,000) and over, thirty-four hundred
- 25 dollars (\$3400.00).
- 26 12. In any county where the district court is held in two (2) places
- 27 four hundred dollars (\$400.00) additional.

[S. C. C. 6983.]

- 1 **SEC. 12. Compensation of deputy clerk.** Each deputy clerk shall
- 2 receive as his annual salary in counties having a population of:
- 3 1. Less than fifty thousand (50,000), one-half the amount of the
- 4 salary of the clerk, but if that amount is less than fifteen hundred
- 5 dollars (\$1500.00), the board of supervisors may allow an additional
- 6 amount to make an aggregate not to exceed said sum.
- 7 2. Fifty thousand (50,000) or over, one deputy to be designated by
- 8 the clerk as chief deputy shall receive one-half the amount of the
- 9 salary of the clerk, but if that amount is less than seventeen hun-
- 10 dred and fifty dollars (\$1750.00), the board of supervisors may
- 11 allow an additional amount to make an aggregate not to exceed said
- 12 sum, and each additional deputy shall receive one-half the amount
- 13 of the salary of the clerk unless said amount exceeds fifteen hundred
- 14 dollars (\$1500.00), in which event the salary shall not exceed said
- 15 last named sum.
- 16 3. In any county having within its limits a city with a population
- 17 of forty-five thousand (45,000) or over, the salaries of the chief
- 18 deputy and one to be designated by the clerk as second deputy shall
- 19 each be sixty-five per cent (65%) of the amount of the salary of the
- 20 clerk, and each additional deputy shall receive one-half the amount
- 21 of the salary of the clerk. If more than four (4) deputies are required
- 22 or additional clerks, the board of supervisors shall fix the amount
- 23 of the compensation.
- 24 4. In any county in which the district court is held in two (2)
- 25 places, the deputy having charge of the office where said court is held
- 26 outside the county seat, shall receive one-half the amount of the
- 27 salary of the clerk.

[C. C. 6986; S. C. C. 6985.]

1 **SEC. 13. Compensation of county superintendent.** Each county
2 superintendent of schools shall receive an annual salary of not less
3 than eighteen hundred dollars (\$1800.00), and such additional com-
4 pensation as may be allowed by the board of supervisors in each par-
5 ticular county, but in no case to exceed three thousand dollars
6 (\$3,000.00).

7 The county superintendent shall also receive the expenses of neces-
8 sary office stationery and postage and those incurred upon attending
9 meetings called by the superintendent of public instruction; claims
10 therefor to be made by verified statement filed with the county audi-
11 tor who shall draw his warrant upon the county treasurer therefor.

[S. C. C. 2506.]

1 **SEC. 14. Compensation of deputy county superintendent.** Each
2 deputy county superintendent shall receive such annual salary as shall
3 be allowed by the county board of education, and which said board
4 shall fix each year in accordance with the provisions of the teachers'
5 minimum wage law.

[C. C. 2479.]

1 **SEC. 15. Salaries payable in monthly installments.** The salaries
2 fixed by the foregoing sections of this chapter shall be paid out of
3 the general fund of the county in twelve (12) equal installments, one
4 on the first day of each calendar month.

[C. C. 3194.]

1 **SEC. 15-a. Dual county seats.** In any county having two county
2 seats and where the district court is held in two places, the first deputy
3 county auditor, county treasurer, county clerk, and county recorder,
4 or the deputy in charge of such office, shall receive sixty-five per cent
5 (65%) of the amount of the salary of his principal.

1 **SEC. 16. Compensation of coroner—fees.** The coroner is entitled
2 to charge and receive as his compensation the following fees, which
3 shall be paid out of the county treasury when they cannot be obtained
4 from the estate of the deceased:

5 1. For a view of each body upon which an inquest is held, ten dol-
6 lars (\$10.00).

7 2. For a view of each body upon which no inquest is held, five dol-
8 lars (\$5.00).

9 3. For issuing each subpoena, warrant, or order for a jury, twenty-
10 five cents (25c).

11 4. For docketing each case, one dollar (\$1.00).

12 5. For each mile traveled to and returning from an examination
13 or inquest, ten cents (10c).

14 6. For taking down in writing the evidence of witnesses, when no
15 stenographer is employed as hereinbefore provided, ten cents (10c)
16 per one hundred (100) words.

17 7. For returning a copy of the verdict with minutes of the testi-
18 mony to the state inspector of mines, as provided by law, three dol-
19 lars (\$3.00).

20 8. For all other services, the same fees as are allowed sheriffs in
21 similar cases, to be paid in like manner.

[C. C. 3231.]

CHAPTER 2

DEPUTY OFFICERS, ASSISTANTS, AND CLERKS

1 **SEC. 17. Appointment.** Each county auditor, treasurer, recorder,
 2 sheriff, county attorney, clerk of the district court, and county super-
 3 intendent of schools, may, with the approval of the board of super-
 4 visors, appoint one (1) or more deputies or assistants, respectively,
 5 not holding a county office, for whose acts he shall be responsible. The
 6 number of deputies, assistants, and clerks for each office shall be de-
 7 termined by the board of supervisors, and such number together with
 8 the approval of each appointment shall be by resolution made of rec-
 9 ord in the proceedings of such board.

[C. C. 2479, 3191; S. C. C. 3164, 3178, 3188, 3211, 6985, modified.]

1 **SEC. 18. Certificate of appointment—custody.** When any such
 2 appointment has been approved by the board of supervisors, the officer
 3 making such appointment shall issue in writing a certificate of such
 4 appointment, and file the same in the office of the auditor where it
 5 shall be kept.

[C. C. 3191; S. C. C. 3164, 3178, 3188, 3211, 6985, modified.]

1 **SEC. 19. Revocation of appointment—custody.** Any certificate of
 2 appointment may be revoked in writing at any time by the officer
 3 making the appointment, which revocation shall be filed and kept in
 4 the office of the auditor.

[S. C. C. 3164, 3178, 3188, 3211, 6985.]

1 **SEC. 20. Qualifications.** Each deputy shall be required to give a
 2 bond in an amount to be fixed by the officer having the approval of
 3 the bond of his principal, with sureties to be approved by such officer.
 4 Such bond when approved shall be filed and kept in the office of the
 5 auditor. Each deputy shall take the same oath as his principal, which
 6 shall be indorsed on the certificate of appointment.

[S. C. C. 3164, 3178, 3188, 3211, 6985, modified.]

1 **SEC. 21. Powers and duties.** Each deputy, assistant and clerk shall
 2 perform such duties as may be assigned to him or her by the officer
 3 making the appointment and during the absence or disability of his
 4 principal, the deputy or deputies shall perform the duties of such
 5 principal, except a deputy superintendent of schools shall not perform
 6 the duties of his or her principal in visiting schools or hearing appeals.

[S. C. C. 3164, 3178, 3188, 6985, modified.]

CHAPTER 3

COLLECTION AND ACCOUNTING OF FEES BY COUNTY OFFICERS

1 **SEC. 22. Fees belong to county.** Except as in this chapter provided,
 2 all fees and charges of whatever kind collected for official service by
 3 any county auditor, treasurer, recorder, sheriff, clerk of the district
 4 court, and their respective deputies or clerks, shall belong to the
 5 county.

[C. C. 3163, 3177, 3208, 6987.]

1 **SEC. 23. Record of fees.** Each such officer shall keep a record to
 2 be known as the "fee book" of the office to which it relates and shall
 3 be kept in such office as a part of the permanent county records. It
 4 shall be ruled in appropriate columns for the date, kind of service,
 5 for whom rendered and the amount of fee collected, and when the
 6 charge is for recording an instrument, the names of the parties there-
 7 to. And all said items shall be entered upon said record at the time
 8 the service is rendered.

[C. C. 3161, 3179, 3186, modified.]

1 **SEC. 24. Quarterly reports and payments.** Each of such officers
 2 shall make itemized and verified reports quarterly to the board of
 3 supervisors showing in detail the fees collected during the preceding
 4 quarter. Each such officer shall quarterly pay into the county treas-
 5 ury all fees collected during the preceding quarter, take duplicate re-
 6 cepts therefor and file one of such receipts in the office of the auditor.
 7 Each such officer shall also enter upon the fee book of his office the
 8 date and amount of each payment into the county treasury.

[C. C. 3161, 3179, 3208, 6987; S. C. C. 3187, modified.]

1 **SEC. 25. Exceptions.** The foregoing provisions shall not apply to
 2 the service of the sheriff for dieting, lodging, and care of prisoners.

[C. C. 3208.]

1 **SEC. 26. Special assistants.** The county attorney may with the
 2 approval of a judge of the district court procure such assistants in
 3 the trial of a person charged with felony as he shall deem necessary
 4 and for such assistants upon presenting to the board of supervisors
 5 a certificate of the district judge before whom said cause was tried,
 6 certifying to the services rendered, shall be allowed a reasonable com-
 7 pensation therefor, to be fixed by the board of supervisors, but noth-
 8 ing in this chapter shall prevent the board of supervisors from em-
 9 ploying an attorney to assist the county attorney in any cause or pro-
 10 ceeding in which the state or county is interested.

1 **SEC. 27. Publication clause.** This act being deemed of immediate
 2 importance, shall take effect and be in full force from date of publi-
 3 cation in the Des Moines Capital and in the Des Moines Register,
 4 newspapers published in Des Moines, Iowa.

Approved April 12, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Capital
 April 14, 1923, and the Des Moines Register April 16, 1923.

W. C. RAMSAY, *Secretary of State.*