

BY REDHEAD BY REQUEST.]

[HOUSE FILE No. 420.—CO. AND TWP. ORG.]

A BILL

FOR AN ACT TO PROVIDE FOR THE DISTRIBUTION AND USE OF THE POOR TAX IN COUNTIES MAKING A SPECIAL LEVY FOR THE SUPPORT OF THE POOR.

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

SECTION 1. The counties levying and collecting a poor tax under the provisions of Section 1381 of the Code, the Board of Supervisors shall, at their January session in each year, appropriate from the fund so collected a sufficient amount to cover the estimated expense of the county poor house, if any there be, for the current year ; the remainder of such fund shall be apportioned among the various townships, according to the assessed valuation of taxable property of each township, which moneys so apportioned shall be subject to the order of the boards of trustees and overseers of the poor in each township, to the extent of the amount so proportioned to their respective townships, to be accounted for by them, as used, to the Board of Supervisors.

SEC. 2. Any sum of money remaining unused by any township at the end of the year, shall be placed to the credit of such township at the next annual apportionment.