

A BILL

FOR AN ACT TO PROVIDE FOR THE LEVY OF TAXES FOR THE PAYMENT TO THE STATE OF THE AMOUNT ADVANCED FOR THE SUPPORT OF THE INMATES OF THE ASYLUM FOR THE INSANE, THE PUPILS OF THE INSTITUTION FOR FEEBLE-MINDED CHILDREN, OF THE COLLEGE FOR THE BLIND, AND OF THE INSTITUTION FOR THE DEAF AND DUMB.

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

SECTION 1. The board of supervisors of each county shall annually at their September 2 session, levy a tax upon the taxable property in the county for the payment to the State of 3 the charges for the support of the inmates of the asylums for the insane, the pupils of the 4 institution for feeble-minded children, of the college for the blind, and of the institution 5 for the education of the deaf and dumb, and to pay for the clothing of such inmates and 6 pupils, and the expenses of removing them to such institutions, such claims being charged 7 to the counties by the Auditor of State as provided by law. Should any county fail to levy 8 said tax, and to pay the same into the State treasury as provided by law, it shall be the duty 9 of the Auditor of State to charge such delinquent county with a penalty of three per 10 centum per month upon the amount of indebtedness then six months due, for each month 11 until payment thereof and of the penalty thereon be made.

SEC. 2. It shall be the duty of the county treasurer, on the collection of the taxes herein 2 required to be levied, to pay the amount due and owing from his county, into the State 3 treasury at the times and in the manner required for the payment of State taxes when col- 4 lected.

SEC. 3. Taxes levied as provided in this act, shall be devoted solely to the purposes herein 2 prescribed, and the penalties and costs incident thereto, and shall not be diverted to any 3 other purpose, nor be transferred to any other fund.

SEC. 4. Any member of the board of supervisors, or any county treasurer who shall 2 violate any of the provisions of this act, shall be liable to a fine of not less than one hun- 3 dred, nor more than five hundred dollars, to be recovered in any action brought against 4 him in the district court of his county in the name of the State, by the Attorney-General.

SEC. 5. The provisions made by law and by this act for the support of inmates and pupils 2 of such institutions at public expense, shall not be construed to release the estates of 3 such persons, or the parents of such inmates or pupils from liability for their support, and 4 the auditors of the several counties, subject to the direction of the boards of supervisors,

5 are authorized and empowered to collect from the property of such inmates and pupils or
6 their parents any sums paid by the counties in their behalf as herein provided; and the
7 certificate of the superintendent and the notice from the Auditor of State, stating the
8 sums charged in such cases, shall be presumptive evidence of the correctness of the sums so
9 stated. If the board of supervisors in the case of any such inmate or pupil who has been
10 supported at the expense of the county, shall deem it a hardship to charge his estate, or his
11 parents with the cost of supporting such inmate or pupil, they may relieve such estate, or
12 such parents from any part or all of such charge as may to them seem reasonable and just.

SEC. 6. That all acts or parts of acts in conflict herewith are hereby repealed.

SEC. 7. This act being deemed of immediate importance, shall take effect and be in force
2 from and after its publication in the Iowa State Register and the Des Moines Leader,
3 newspapers published at Des Moines, Iowa.