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The county treasurer in Iowa

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Every unit of government must make some provision for the care of its finances if it is to be an effective and successfully operative organization. The county is no exception to this general rule as is evidenced by the universal existence of the office of county treasurer.

In regard to this officer a rather general misunderstanding or lack of information has long been existent. Thus there is a current belief that only by popular election can this functionary be kept sufficiently close to the people to insure proper and democratic handling of the county funds. It is the purpose of this study to set forth the legal conditions and requirements under which the duties and functions of the county treasurer are carried on. No effort has been made to analyze the actual workings of the office, nor to do more than merely suggest reforms. The purpose has been to collect, analyze, and make accessible a mass of material which is necessary to the correct understanding and treatment of the problem involved in this particular branch of local government.

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F. F.
INTRODUCTION

The county treasurer is the revenue or finance officer of the particular unit of local government known as the county. It is his office into which the county funds are received and from which they are disbursed; he is the keeper of the county "purse strings."

Such statements would indicate that the county treasurer is an exceedingly powerful factor in the organization of county government. The conditions under which these functions are exercised tend to qualify the importance of the duties performed by this officer. Although he actually does receive and pay out the county money, the county treasurer is without discretion in doing so. This lack, taken alone, would make him a very ineffective force in administering the county funds.

Even to say that he lacks discretion does not, however, adequately picture the actual status of the county treasurer. Not only does he lack discretion in all matters of major importance, but he may not even perform the most minor or routine duty without statutory authority, or an order from the board of supervisors, or the county auditor. These condi-
tions entirely relieve the office of any administrative importance and make the county treasurer merely a ministerial functionary. Repeated illustrations of and references to this fact will occur throughout the following discussion.

With regard to legal status, the office of county treasurer -- like most other county offices -- is one that has been established, regulated, expanded, and developed entirely through statutes. Thus it is to the statutes that one must go, not only to determine the present condition of the office, but also to discover its origination and to trace the various phases of its history and development.

When in 1834 the territory west of the Mississippi -- of which our present State of Iowa formed a part -- was attached, for purposes of government, to the Territory of Michigan the laws existing in that Territory were extended over the new territory. These laws included: the Ordinance of 1787,¹ which provided that the governor of the Territory should appoint the necessary civil officers in each county and township; a law of the Northwest Territory, enacted in 1792,² which definitely created the office of county treasurer, provided for appointment, and specified general duties -- the collection and disbursement of funds -- of the incumbent; and a Michigan Territorial
Law of 1827, which authorized the election of county treasurers and prescribed similar duties for them. The date — 1834 — when these laws were superimposed upon the Territory of Iowa necessarily marks the time of the founding of the office of county treasurer in Iowa.

During the four years which intervened between the establishment of this office within Iowa Territory and the time that the Territory of Iowa itself was established, one more law dealing with the county treasurer was passed. This was in 1837 when the Territory of Wisconsin was considered to include the land west of the Mississippi, which was the case from 1836 to 1838. The law in question fixed the manner of the election, bonding, compensation, and — in detail — the duties of the officer.

Early laws of the Territory of Iowa showed little variation in either content or form from those of the territories mentioned above — as regards the manner in which the office of county treasurer was treated. Such a law, in 1839, restated the principle that he should be elected, while various succeeding ones explained the duties of the county treasurer with regard to school funds, bonds of constables, licensing of pedlars, collection and payment of Territorial tax, public revenue, road and real estate taxes. Invariably the duties with regard to all of these taxes consisted — as in the very earliest pro-
visions — of regulations for the collection and disbursement of funds. Exactly the same principle has been followed throughout the laws of the State of Iowa. While they have been for the most part merely regulations for the administration of particular taxes, always these laws stipulated the manner of collection and disbursement of the funds involved, and often provided for the keeping of accounts of the transactions. Despite the span of years, then, the laws under which the county treasurer operates today are not vastly different from the very first laws regulating his actions.

An interesting contemplated exception to the statement that the regulations of this office are found entirely in the statutes is found in the proposed State constitution of 1844. This document contained a section that provided for the election of the county treasurer. As long, however, as this constitution never had the force of law the exception mentioned can only be considered as one of contemplation. It had no real importance in the actual workings of the treasurer's office, at any time, and is of interest merely because it serves to indicate the fundamental importance that the office was considered to have at one particular period in the history of the State of Iowa.
Even so brief a sketch of the office under consideration, as the present one, shows the startling uniformity of regulation that has been accorded to it. Since its establishment the office has remained practically static. Only in regard to details has there been any great enlargement of activities and even these result rather from the growing complexity of our social organization than from any extension of power or increase in the number of fields of action. The recent legislation concerning the collection of automobile license fees may be regarded as an exception to this conclusion. The laws in question make the county treasurer collector of this tax, directly under the authority and supervision of state officers, in contrast to his usual supervision from county authorities, even where State laws are concerned. Such provisions may be indicative of one of two things: either this is merely another manifestation of principle that the duties of the county treasurer increase by the assumption of various details of administration, or -- what is more probably true -- the office is becoming a "catch-all" for many associated ministerial functions. This would seem to indicate that there may be a need for some reorganization of the office -- some rearrangement of these various duties.

It has been stated that the office of county treasurer has always been subject to very definite --
and often detailed — regulation. Aside, however, from
the regulations which specify the manner in which the
county treasurer shall carry on his duties there are
also certain laws which apply to each particular in-
cumbent as an individual office-holder. These deal
with such matters as the manner in which he shall re-
ceive the office, his conduct in office, and the re-
turns he shall receive for the service he renders.

Ever since the establishment of the office
within the Territory of Iowa the county treasurer has
been an elected official. The Laws of Michigan, which
became operative in 1834, had already abolished the
early policy of appointing and had made election the
only possible method of filling the office. This
practise has never been changed. The frequency of
these elections, however, has been somewhat modified.
Thus a Territorial Law of Iowa, in the year 1839, re-
quired that the county treasurer be elected annually —
a provision that also indicates for the first time the
length of the term which he was to serve. Seem-
ingly annual elections were too great a drain upon
the time of the electorate or else it was decided to
be too short a term of office to allow efficient admin-
istration, for they were used only during Territorial
times — never after Iowa became a State. Throughout
the entire period of State history — and at the pre-
sent time — the county treasurer has been elected, at
the general election, for a term of two years. In
1864 it was provided that these elections should be
in the odd-numbered years. This has since been changed
to the even-numbered years.

In view of the fact that almost all the
duties performed by this officer are of a purely min-
isterial character the advisability of having him
elected may be questioned. Is there any reason why
the people should need or want to exercise the fran-
chise to determine who shall hold this office which is
entirely subject to the orders of the county board of
supervisors and the county auditor — both of whom
are also elected? Despite the apparent lack of justi-
fication for this situation it continues to exist.
Not only does it continue to exist, but also any sug-
gestion of changing it is immediately treated as an
attempted step toward autocracy — a deprivation of the
much cherished prerogatives of local self-government.
It will require a considerable amount of popular edu-
cation to make possible the needed reform, which this
situation suggests.

Early State laws not only stipulated how and
when the office of county treasurer was to be maintained,
but also where it was to be established. Thus a law
of the First General Assembly made it necessary for
this incumbent at any given time to have his office
at the county seat and to keep there all books and papers appertaining to it. This might seem to indicate that there had been times in the past when it was difficult to sufficiently impress particular officers with the gravity of their positions.

It is customary to expect at least a formal statement of qualifications which any office seeker must meet. In the case of the county treasurer, however, such qualifications seem to be entirely lacking. There seems to be no regulation whatever of such matters as age, citizenship, residence or sex -- in fact none of the most usual qualifications appear, at any time, in connection with this office. Although this apparent lack of specific qualifications appears rather startling it seems to be true of also the county auditor and county recorder. All of which would seem to indicate either that only capable individuals would seek office or that the discriminating choice of the electorate would be a sufficient test for any candidate to be compelled to meet.

The only provisions regarding eligibility for the office of county treasurer are of an entirely different nature. Thus, the offices of county auditor and county treasurer can not be combined in one person. Exactly the opposite is true with regard to the offices
of county recorder and county treasurer; in counties of comparatively small population the same person may hold both offices. This combination of offices actually did exist for sixteen years after Iowa became a State. The county recorder was ex officio county treasurer until 1862, when the two offices were separated. Since that time they have remained as two separate offices.

An officer may be elected and given certain prescribed duties to perform, but unless some very definite system of compensation is arranged there can be but little hope of any effective performance of these various duties. Even the earliest Territorial Laws recognized this in regard to the county treasurer for in 1839 a law was passed which entitled him to receive, for his services, one and one half percent of all moneys received into the county treasury and one and one half percent of all moneys paid out of the county treasury. To this there was a single exception: For the entire transaction of collecting and paying out taxes from town lots he was to receive but two percent.

Evidently the amount of money thus handled was not enough to make the office sufficiently lucrative for five years later the Territorial Assembly very materially increased the extent of this compensa-
tion. Five percent was allowed the county treasurer on all funds collected and disbursed under the revenue law; making distress and sale entitled him to the same fees as the constables received for levy and sale of property on execution, with an additional amount to cover traveling expenses to the place of sale and back to the seat of local government. In addition to these, fifty cents was due him every time he drew a deed for land which had been sold to pay taxes, and traveling expenses at the rate of five cents a mile, each way, when he went to the State Capitol to make annual settlements with the Territorial Treasurer. These enactments of the Territorial Assembly show clearly the degree of detail which has been, and is, customary in regulating the compensation of the county treasurer — as well as other public officials.

A method of payment, similar to that discussed above, has continued throughout most of the history of the State of Iowa. Thus the Tenth General Assembly allowed the county treasurer the following return for his services: two percent of all taxes due any incorporated town or city, three percent of all other taxes collected, all the various fees provided by law at that time — including a fee for making distress and sale which was to be the same as that allowed for sale of property on execution — and such additional
compensation as the board of supervisors might deem proper, provided the total sum of these compensations did not exceed a maximum of twelve hundred dollars ($1200),\textsuperscript{16} which maximum was later changed to fifteen hundred dollars ($1500).\textsuperscript{17} From time to time additions and changes were made in this general plan\textsuperscript{18} until 1880 when all of these provisions were repealed and different but similar series of regulations enacted to replace them. The new schedule contained the provisions that three-fourths of one percent of all money collected as taxes due any incorporated city or town should belong to the county treasurer; that three percent of all other taxes, twenty cents for each certificate of purchase, and compensation as allowed by the county board for paying money into the State treasury -- when payment was required by law or by the Auditor of the State -- should belong to the county treasurer. If, however, the aggregate sum from all these sources exceeded fifteen hundred dollars ($1500) -- in ordinary counties -- the surplus should remain in the county treasury.\textsuperscript{19}

Not until 1915 was this method of reimbursing the county treasurer changed. Then the whole program was repealed and an entirely different kind of a law enacted to replace it. The substituting act gave an elaborate schedule of the exact amount of the salary that should be paid in counties of given population,
and further stipulated that the salary should be accepted by the treasurer as full compensation, for services rendered, and that he should accept no fees in addition to it. As usual, however, there was an exception; in counties having a population of forty thousand, or over, or in which there were cities of the first class the board of supervisors might allow an additional amount — not more than fifty dollars annually — for each city over five thousand. It is exactly the same manner, as that just described, that the officer under consideration is paid at the present time.

All students of the question have deplored the so-called fee system of paying public officials as one of the features of our present governmental organization which leads to a great deal of graft, mismanagement and corruption. Hence the abolition of such a system may be mentioned as a decided step in advancement; as the actual accomplishment of one of the needed reforms in this office.

Public revenue necessarily must be as secure as it is possible to make it. That our various General Assemblies have not disregarded this is illustrated by a series of provisions stipulating penalties that settle upon the county treasurer should he in any way fail in the proper handling of the funds
that come into his hands. The advisability of such regulations is easily understood when it is realized that this officer is the first recipient of almost all of our public revenue and that hence gross corruption and mismanagement might occur in his office.

Neglect of duty is one of the worst and most pernicious faults to which a county treasurer may be subject. An effort to remedy this is found in the series of laws which make any failure to perform the duties specifically required of him a misdemeanor for which the officer may be fined a sum not to exceed one thousand dollars ($1000).

One of the chief sources of corruption and scandal — which occurs all too frequently in the office of county treasurer — is the use of public funds, after collection and before disbursement. It has often been a practise for this officer to increase his income by loaning or depositing the public funds, as he sees fit, and retaining the returns yielded. This, however, has been a direct violation of the law since 1860. In this matter it seems that more than law is necessary to accomplish the desired reform, and that progress can only be made as a result of enlightened public interest, not by statutory or revisionary action.

According to law, not even the establishment of State or county depositaries, by the proper author-
ities, relieves the county treasurer and his securities from liabilities for public funds, their care and safe-keeping.\textsuperscript{24}

State funds receive an additional protection to that accorded funds in general, or rather the State has additional recourse in case of loss of funds. Whenever the county treasurer proves to be a defaulter the county must make up to the State any amount of State funds that may have been thus misappropriated.\textsuperscript{25} This is one of the few instances where any discrimination between the various funds handled by the county treasurer may be found. Usually State funds are accorded so exactly the same treatment as those collected for local units that students of the situation regard the condition as one of weakness in the organization of our State government. There seems to be so little evidence of central control or authority, in tax matters, that any manifestations of special treatment of State funds -- even of so minor importance as the one above -- induces at least a comment.

There are, in addition to the various penalties just discussed, a certain group of offenses for which the county treasurer may be removed from office -- by hearing before the district judge. The causes of such action can be listed very briefly and
are as follows: habitual or willful neglect of duty, any disability preventing the proper discharge of the duties of the office, gross partiality, oppression, extortion, corruption, willful misconduct or maladministration in office, conviction of a felony, failure to produce and fully account for all funds or property in his hands at any inspection or settlement. The appropriation of fees or fines paid into his office is also a ground for such action.

Vacancies in the office may also result from such causes as death or resignation and all of them — regardless of how they occur — are to be filled in the same manner, which is by action of the county board of supervisors.

For assistance in performing all the duties ascribed to this office the county treasurer may appoint a deputy for whose acts he shall be responsible. Almost as long as the office has existed in Iowa this provision has existed in connection with it: the Territorial Laws of 1839 contained a provision which permitted the officer to make this appointment just as he is permitted to do so by our present laws.

This brings us to the consideration, in detail, of the various functions, duties, and powers which are performed by the officer we are discussing. In treating these a general classification, or separ-
ation has been made. Thus the collection, disbursement, and recording and accounting-for of the public moneys will be treated as separate sections.
II

COLLECTION OF TAXES

The treasurer being a finance officer necessarily has for his most important activities the collection and disbursement of funds. Of these the most primary, at least, is the collection of money, for only after this has been accomplished can the second function be carried out. Since the principal source of revenue to the county -- as well as other departments of government -- is taxation, in order to understand the real significance of the treasurer as a finance officer, it is imperative to discover his duties in the operation of the tax system.

Certain of the regulations upon the treasurer in regard to taxation are of a general nature and cover his activities in the whole field, while other regulations deal with his duties concerning particular branches of taxation. These general regulations, which will be considered first, may well be divided into two groups: (1) those which deal with the office from a social point of view and are concerned with protecting the interests of the State as opposed to those of the individual tax-payer, and (2) those which are primarily concerned with protecting the individual.
Although the county treasurer has long exercised the function of collecting taxes there was a time, in 1841, when the county sheriff performed the duties of county collector. This made him responsible for collecting the county revenue and paying it over to the county treasurer.\textsuperscript{30}

Three years later, however, a state provision for making the county treasurer the collector of taxes was placed upon the statute books. Thus the Territorial Laws of 1844 stated that "every county treasurer receiving any tax list and warrant shall proceed to collect the taxes therein mentioned."\textsuperscript{31} This law also included a statement that these taxes should be collected by means of posting notices which announced just when the treasurer or his representative would appear at a given place to receive taxes.\textsuperscript{32}

In order that there might be no difficulty in carrying out these functions the statute also gave the treasurer, when resisted or impeded in the execution of his office, power to require the aid of any suitable person in the carrying out of his duties; and if such person should refuse aid he became liable to a fine not exceeding ten dollars.\textsuperscript{33}

These prerogatives which were so early conferred upon the county treasurer have remained with
him down to the present time, with very little change. The State of Iowa by the acts of the Seventh General Assembly continued the county treasurer in the exercise of these powers by providing that the treasurer after making proper entries upon the tax book should proceed to collect the taxes, and the list and warrant should serve as authority and justification against any illegality in the proceedings. He was also given the same power of requiring the aid of a suitable person, in case of resistance, as was accorded the county treasurer by the above mentioned Territorial Law. The permanency of the treasurer in the occupation of these functions is evidenced by the fact that the most recent codification of our statutes contains these identical provisions.

While the county treasurer has from very early times been vested with the power of collecting taxes, at one time the advisability of establishing a township officer, to aid in this function, seems to have received consideration. An act of the Twelfth General Assembly authorized the election of a township collector, who was to have the duty of collecting taxes, in the township in which he was elected, from a duplicate tax list given him by the county treasurer. This election, which was necessary to a-
tually make the office existent, was to be held only in case it was ordered by the board of supervisors. The realization of the need for such assistance apparently was lacking for although the above provision appears in the Code of 1873, it was made ineffective by the Twentieth General Assembly which stipulated that "it should be the duty of every person subject to taxation to attend at the office of the county treasurer" to pay taxes. In this way the possible field of activity of the township collector was eliminated.

It is interesting to note that a need for local tax collector seems again to be manifesting itself. This is indicated by an act of the Thirty-ninth General Assembly, which gave the county treasurer power — in the case of counties of a certain population or those containing cities of a given size — to appoint a resident tax collector. For such an appointee the treasurer is to provide compensation and prepare the necessary books and the records. The popularity and effectiveness of this measure remains to be demonstrated.

That even the most careful assessor — and many of them have been far outside that classification — might err occasionally was recognized by the Territorial Assembly of 1845 which required the treasurer of each county to assess a tax for county purposes,
at the rate established by the board of county commissioners, on all real and personal property that had been omitted by the assessor.  

This principle, once adopted, has been followed throughout all the legislative activity in Iowa. The **Code of 1851** made it necessary for the treasurer to present any errors discovered to the assessor and allow the latter to correct them. The **Revision of 1860** authorized the treasurer himself to assess any real property, subject to taxation, which had been omitted by the assessor or county clerk, and in such cases he was required to note opposite the tract or lot assessed the words "by treasurer".

Since that time the law has remained the same except with regard to the time within which such assessments may be made. The **Code of 1873** stipulated that it be within two years after the tax list had been delivered to the county treasurer, and the **Code of 1897** extended the time within which these assessments might be made to four years after the delivery of the tax list. This last provision is the one which is in force at the present time.

Lest the work of assessment should still fail to be properly performed the board of supervisors was given authority in 1900 to contract with any person to assist in the discovery of property not correctly
listed and assessed. Before the treasurer is permitted to list and assess this property, however, he must give the owner ten days notice. Even so the amount of taxes which he is unable to collect, due to inefficiencies in listing and assessing, is one of the greatest weaknesses of our present tax system.

After establishing the county treasurer as collector of taxes the next step was to stipulate just what should be received in payment of these taxes. The first move in this direction was in 1851 when the Code of that year authorized the receipt of auditor's warrants in payment of ordinary county tax and any poor tax, or poor house tax, but made moneys only receivable for the school tax. This regulation was not expanded until the acts of the Tenth General Assembly authorized the county treasurers to receive, in payment for all taxes collected by them, treasury notes issued as legal tender by the United States, and notes issued by the banks organized under, and in accordance with, the conditions of the currency law enacted in 1863. These provisions have since been and still are continued in force, thus proving that with regard to the county treasurer the duties once established have often tended to remain fixed.
All the duties considered above have merely made the county treasurer a guardian of the rights of an organized group of society as a whole. They have been of a nature that gave them the purpose of guaranteeing certain things to the community as a whole. While this responsibility is doubtless one of the greatest ones resting upon any public officer, there is also a collateral function which he should exercise: that of protecting the rights of the individual member of the community, as an individual.

The Revision of 1860 first recognized this second function of the county treasurer when it required him" . . . to make out and deliver to the taxpayer a receipt for taxes paid." This receipt was to state the time of payment, description of the land, the amount of each kind of tax, and the interest on each. Also it was to take the form of a separate receipt for each separate tax. 49 Eight years later the Twelfth General Assembly added the requirement that the tax-receipt state the value of the real estate on which the tax was paid. 50 Except that these provisions have been combined, as to statement in succeeding codes, the law regarding the tax-receipt to taxpayers remains exactly the same at the present time. 51

In the event that taxes are found to have been erroneously or illegally exacted or paid the county treasurer must refund to the aggrieved individ-
ual the tax, or portion of a tax, so collected, when
directed to do so by the board of supervisors.52

One of the best protective agents is know­
ledge. Thus the taxpayer is entitled to information
about his various taxes. At any time, upon request,
the county treasurer is required to certify in writ­
ing the entire amount of taxes and assessments due
upon any parcel of real estate, all sales of this
property for unpaid taxes or assessments -- as shown
by the books in his office -- together with a state­
ment of the amount required to redeem such property,
if it is possible of redemption.53 This requisition
of information applies to personal taxes as well for
he must give information as to the amount of taxes
due from any person.54

Not only must the county treasurer collect
the various taxes but he must also regularly apportion
the taxes received to the various funds to which they
belong. At first it was only necessary that he make
this apportionment once each month and make a report
to the county auditor regarding the same,55 but later
statutes have compelled him to apportion not only the
funds themselves, but also the interest accruing there­
on.56 In addition to the actual provisions there
is a penalty attached which makes it possible to hold
the treasurer responsible on his bond for any misap­
plication of delinquent taxes or interest,\textsuperscript{57} which
come into his office after such apportionment.

After considering various general regulations which apply with usual regularity to all taxes — it is necessary to discuss, at least briefly, the regulations which deal with various special or particular taxes.

Perhaps none of these is more frequently subject to regulation, of one sort or another, than the school tax. The first law dealing with school funds, in 1839, did not deal with collection of definite taxes, but required the treasurers of various counties to apply for and receive the money, appropriated by the State to aid school funds, which had been apportioned to their respective counties.\textsuperscript{58} Then in 1847, when it became the duty of the board of commissioners to levy a tax for the support of common schools, at the same time of levying tax for county purposes, it also became the duty of the county treasurer to collect this tax in the same manner as other taxes were collected.\textsuperscript{59}

The school funds provided above were for the use of the common schools only, but in 1870 a tax was levied for the establishment and maintenance of a county high school. This tax was to be collected by the county treasurer.\textsuperscript{60}
This same officer is also responsible for collecting municipal taxes. A law of 1857, which established the status of municipal corporations required the council of these corporations to certify their tax levy to the clerk of the county whose duty it became to place this levy upon the tax list of the county. From this authorization the county treasurer was to collect them in exactly the same manner as he collected other taxes. Since that time the laws have changed, in regard to municipalities, in various ways, but always the function of collection is performed in just this way -- upon certification of a list -- by just this same functionary. Occasionally a law giving cities some particular power definitely mentions that the tax levied for carrying out such an enterprise shall be collected by the county treasurer.

This is true with regard to municipal library taxes, remaining uncollected, and of taxes levied for the support of city hospitals. Usually, however, these taxes are merely to be collected in the same manner as other taxes and no additional statement is made.

Another set of duties that has received considerable regulation are those in connection with the establishment and upkeep of roads. The maintenance of roads has always been a function of the local
areas of our government so that it is very natural to find that the raising of funds for carrying out this function was one of the fundamental reasons for the early tax levies in the State. The work of the county treasurer in administering this tax has varied comparatively little.

Paying road tax by work rather than in cash is a practice that grew up in Colonial days and was progressively introduced into the newer territories of the country. Thus in our Territorial Laws -- 1845 -- it is provided that the county treasurer accept, in payment of road tax, a certificate which the road supervisor is to issue to any person who has "... labored on the roads" in his district. Other early duties of the treasurer, in this connection, are of various kinds. In 1853 he was required to make a list of the names of all persons liable to pay road tax and deliver it to the various township clerks. Upon receiving a list of non-residents from whom road tax is due the county treasurer is to collect such taxes in the same manner as he collects other county taxes.

Now, and for the past twenty-nine years, the county treasurer collects the road tax under the general provision which causes the board of supervis-
ors to levy a tax for the improvement of highways, at the same time that other county taxes are levied and makes this levy collectible in the same manner as all other taxes.67

The establishment of a railroad within any particular local area was looked upon as a most desirable enterprise -- one to be fostered and encouraged in every particular manner. This attitude resulted in laws which permitted various units of government to advance funds to aid railroads within their own jurisdictions. A statute of 1870 provided a popular election for the purpose of allowing local areas to decide whether or not they wished a tax levy in order to advance such aid to any given railroad. If they so decided, the tax was levied and merely became an additional item in the tax list which the county treasurer was required to collect.68 In case the necessary election was not paid for by the railroad company in question a sufficient amount of the tax collected, to cover the expenses, was to be retained in the county treasury.69

When tax-payers were negligent about paying this tax it was not to become delinquent until after the company had complied with certain conditions and the county treasurer had posted a sixty day notice subsequent to such compliance.70 Should the voters
decide by election, to use the funds formerly collected to aid one particular railroad, for the purpose of aiding a different road within the same area, it became the duty of the county treasurer to make a transfer of the funds collected, according to the decision of the voters.  

Not only was the county treasurer to receive these taxes, voted to aid railroads, but he was also to issue to each tax-payer, paying such tax a certificate showing the amount paid and time of payment, by the individual.

If, instead of paying this tax in cash the tax-payer preferred to contract to pay his tax in labor or material, the receipt issued by the railroad company, for such services, was to be received in payment of the so-called railroad tax.

In spite of the fact that it was also a duty of the county treasurer to pay over the funds collected for the aiding of railroads, to the proper officers, there were ways in which the tax might be forfeited and cancelled from the tax-books, thus relieving him from all responsibility along this line. If for a period of six months after the tax was due and payable the company neglected or refused to receive the money they forfeited their right to it and the board of supervisors were to cause the tax to
be abated and cancelled. This abatement or cancellation necessarily freed the county treasurer from any duties of administering such portions of the "railroad tax".  

The collection of general State tax is another duty of this officer. The lists -- of these State taxes -- made out by the State Executive Council, are certified to the county auditors who send them -- together with the other tax lists -- to the county treasurer for collection. Very little action has ever been taken to alter the activities of the county treasurer in this field -- it has merely been part of his fundamental duty of collecting funds. Laws providing for some special State tax levy have occasionally been passed, but these have served rather to add to the list of State taxes than to alter the duties or activities of the local officer. For example: in 1882 an additional State tax of one-half mill was levied to be collected in the same manner as other State taxes; another such tax, for completing the new Capitol, was levied in 1884; while the one levied in 1888 was for paying off State indebtedness. Thus although this function of the county treasurer is a very important one -- in the organization of our State and county government -- it has received comparatively little special attention. In discussing
State funds here, no effort has been made to list the various taxes of this sort that are to be collected, but the intention has been to merely show the duties of the county treasurer in collecting them as they are levied by the proper authority.

Only once in the history of Iowa has the county treasurer had any definite duties in connection with Federal taxation. This was just as the time of the Civil War, 1862, when Congress levied a direct tax upon the various states, in consequence of which the State Legislature made provision for the publication, collection and remittance of this special tax, by the treasurers of the various counties. This was purely a result of the exigencies of the times, however, and was but a temporary measure.

Perhaps no tax is more inefficiently administered than the county poll tax. A large part of this may be considered to result from the nature of the tax itself rather than entirely from negligence of the collecting officers. At first the poll tax was certified to and collected by the county treasurer as a penalty for the failure of various able-bodied men to appear and work the two days upon the roads which the road supervisor was to require of them. Not until 1917 was the status of this tax changed. Then the Thirty-seventh General Assembly provided an
option for the individual; he was allowed either to work two days upon the roads or to pay, in money, a sum to be fixed by the township trustees, as a substitute. With this change in the nature of the tax the manner in which it was to be collected was also changed. Now, the road supervisor is to receive the tax and in case of failure to pay, after the service of due notice, he is to collect by a legal action before a justice of the peace. In this way the county treasurer has been entirely absolved from all responsibilities in connection with the county poll tax.

There is, in addition to these more important special taxes, a list of minor taxes, levied for various specific purposes, which must be collected in much the same as those already discussed. The following pages will be concerned with listing and considering briefly such of these as are definitely treated in our laws.

Taxes arising from drainage projects have received considerable regulation. These are levied upon the land which is benefited by the location and construction of a ditch or drain and are to be collected by the county treasurer in the same manner as other taxes are collected. The treasurer, however, is to accept warrants drawn upon the funds of any
drainage district in payment of these drainage assess-
ments. 33

Counties may also levy a tax — upon favorable election by the voters — for aiding in the con-
struction of highway bridges over navigable rivers.
Such a tax is subject to collection in the same man-
ner and by the same officer as all other county taxes. 84

The care of indigent persons within a dis-
trict has long been considered a function of the local
area of government. This is reflected in the provisions
which require the county board of supervisors to levy
a tax for the support and care of insane persons 85 and
permit them to levy a special tax for the care of the
poor. 26 Both of which levied are to become part of
the regular county tax list and to be collected in
the same manner as the rest, by the county treasurer.

A very similar group of taxes are those
levied in the interest of the soldiers and sailors
and their dependents. These taxes may also be re-
garded as an aftermath of the Civil War. In 1886 and
1887 there was a levy of one-half mill, for providing
a Home for Indigent Iowa Soldiers and Sailors. 87 Also,
a similar levy to raise funds for the erection of mon-
uments and memorial halls for these persons came at
the same time. 88 Two years later the amount of the
levy was extended an additional three-tenths of a mill and the purpose became the care of indigent soldiers and sailors and their dependents. Each of these levies was to be collected by the county treasurer in the same manner as other taxes. This also applies to the law in force at present. The law just referred to was enacted in 1915, after all the above mentioned statutes had been repealed. It authorized a tax levy of one mill on the dollar for the relief of, and to pay the funeral expenses of indigent United States Soldiers and Sailors, or their dependents.

Various costs may be collected as part of the regular county tax. Thus if, upon receiving notice from the board of supervisors, property owners fail to trim hedges along the highway, the supervisors may have this done. The costs of so doing are certified by the board of supervisors to the county auditor who must assess the proper sum to the property in question -- from this assessment it is then collected, as part of the regular tax list. Failure of a property owner to destroy noxious weeks, upon order of the board of supervisors, is to be dealt with in exactly the same manner. In case of owners of dams who fail to construct fishways -- according to law -- the board of supervisors may order this done and cause not only the costs to be collected, but also a twenty
percent penalty as well. This also is collected as part of the regular county taxes. This also is collected as part of the regular county taxes.\textsuperscript{93}

There are still several other taxes upon the statute book which the county treasurer must simply collect as provided by the law levying the tax. They are such taxes as the tax upon the property of tele-phone and telegraph companies,\textsuperscript{94} the tax upon the property of express companies,\textsuperscript{95} the tax upon person and property of persons selling intoxicating liquor,\textsuperscript{96} the tax on moneys, credits, annuities, bank notes and stock,\textsuperscript{97} and dog taxes.\textsuperscript{98}

The so-called coal fund tax which is a tax collected for the purpose of making possible more extensive prospecting for coal is one that may be levied by the board of supervisors only after the return of a favorable vote by the electorate. It is, however, to be collected by the county treasurer in exactly the same manner as other taxes.\textsuperscript{99}

The aim of this discussion has been to give an idea of the great variety of taxes that are subject to collection by the county treasurer and also to show that in no case is this collection made without very definite authorization from some discretionary source. Since this is true it is of really greater importance to know just how the county treasurer receives authority to act in various cases than it is to know the absolute list of all the taxes that he is to collect.
COLLECTION OF DELINQUENT TAXES

In order to make any law effective it seems to be necessary to put "teeth" into it. This has been done in regard to laws providing for collection of taxes, by declaring that taxes become delinquent after a certain date and by authorizing the county treasurer to collect such delinquent taxes by means of a tax "distress" or "sale". As early as 1844 the Territorial Legislature decreed that if any person should refuse or neglect to pay his tax before the first day of January, in each year, the treasurer should levy this tax by distress and sale of his goods, excepting such goods as were exempt from taxation. Provision was then made for the seizure of goods upon warrant, the publication of notices, the manner of carrying on the sale — by public auction — the adjournment of the sale, at the treasurer's discretion, and the holding — subject to the demand of the owner — of any surplus above the taxes due, which the sale may net.

This law further provided that it should be the duty of the county treasurer to levy distress where the person taxed had personal property subject to taxation, and also that all taxes upon any lands and pro-
property which were due and unpaid, on the first day of January, for the preceding year and were returned delinquent should draw interest. When taxes on such real estate still remained due at the end of two years — even despite the interest accruing thereon — it was the duty of the county treasurer to make a report thereof to the District Court of his county. Before making such a report, however, he was to publish his intention of doing so, in the county newspaper, giving the list of delinquent taxes to which this would apply, amounts due, exact land or lands on which these taxes were due, and state the intention of selling them, together with the time and place of such sale. The treasurer is required, in this connection, to file, with the clerk of the District Court, a copy of this advertisement, together with the certificate of the date of publication.

After obtaining the necessary judgment from the Court he should proceed to sell the land designated, according to the notice published. In this way provision was made for the recovery of delinquent taxes, upon all sorts of property, by making subject to action by the county treasurer both the real property involved and the personal property of the delinquent tax-payer.

That this Territorial Law was considered satisfactory and effective is evidenced by the fact
that it was practically re-enacted by the First General Assembly of Iowa. Exactly the same provisions as are stated above appeared in this second act.¹⁰⁶

Since the acts of the First General Assembly, the law has altered the powers and duties of the county treasurer as regards the tax sale, but only in regard to minor details and by various minor provisions — not as to essential principles. Thus the Code of 1851 stated that no demand for taxes should be necessary, but that every person subject to taxation should present himself at the office of the county treasurer and that failing to do this before January first made one liable for the collection of such taxes by the levying of distress and sale;¹⁰⁷ unpaid taxes upon real property were made a perpetual lien against all persons except the United States and the State of Iowa;¹⁰⁸ the treasurer was required to publish notice of the sale at least four weeks before the sale;¹⁰⁹ and exact regulations as to who should be considered a purchaser — "the person who offers to pay the amount due on any parcel of land or the smallest portion of the same"¹¹⁰ — were set forth.

In regard to property other than real, provision was made stipulating that when the treasurer distrained goods he might keep them at the expense of
the owner. Notice of the date of sale was to be given within five days after taking and the sale itself was to be within ten days after this date. The treasurer had power to adjourn the sale at discretion and had to retain any surplus above taxes due, subject to the demand of the owner. He also was obliged, upon demand, to render an account in writing of the sale and charges.\textsuperscript{111}

Now with regard to these various factors of the tax sale during succeeding years: The \textit{Revision of 1860} changed the time at which taxes became delinquent from January first to February first. In addition it was provided that, beginning March first, a tax of one percent for each month should be collected for failure to pay taxes within the stipulated time.\textsuperscript{112} These provisions were eventually repealed and a plan whereby taxes could be paid in two installments, with penalties for non-payment upon these dates, was substituted.\textsuperscript{113} This plan for payment of taxes, and the provision stating definitely just when they were to become delinquent were written into the \textit{Code of 1897}\textsuperscript{114} and the law under which the county treasurer is operating today is identical with these sections.\textsuperscript{115}

The publication of the notice of the sale of property for delinquent taxes has always been very
closely regulated. The provision found in the Revision of 1860 contained the following requirements in regard to this: advertisement of the notice by printing in some newspaper in the county, or by posting such information at specified places, at least four weeks before the sale and for three successive weeks; that the notice should state the time and place of sale and contain a description of each piece of property to be sold; that it set forth the name of the owner, if known, or persons to whom the property was taxed; and that a sum of twenty cents for each publication be paid out of the county treasury. This section has been amended in regard to various of these details.

If the treasurer found it impossible to have such notices published at the prescribed rate — twenty cents — he was to give the matter publicity by posting written notices in four of the most public places in the county, and swearing out a certificate of this fact before the county auditor. The time for estimating the circulation of the newspapers chosen for the publication of notices was changed from the three months preceding September fifteenth to those preceding November fifteenth. Also it was provided that the notices, in addition to being published for three consecutive weeks should be pub-
lished once each week for the same length of time.  

Lastly the amount collected and allowed for publication has been changed from twenty cents to forty cents.  

While all these minor changes and additions have been made in regard to the publication of notices, the present regulation is really surprisingly like that set forth in our very earliest code. 

In addition to designating the purchaser as the person who offers to pay the tax due on any parcel of land, or for the smallest portion of such land, provision was also made for the division of this land into the "... smallest portion", with special exemption permitted for the homestead.  

Later the only division made was by the designation of the purchaser when he stated for what portion of the land he would pay taxes.  

Such also is the status given to the purchaser at the present time.

The provisions concerning the sale of personal property for taxes have remained practically constant throughout the entire history of Iowa. The time which might elapse before the sale, after the distraining of goods was changed from ten to twenty days and the exact statement of the law was revised, but the treasurer continued to retain the power to distract and keep goods, at the expense of the owner — when bond was not given; adjourn the
tax sale when there were no bidders; return surplus to the owner; and render an account in writing — on demand — of sales and charges.  

Just when and where this tax sale should take place has -- since its instigation -- been continually regulated. The Territorial Law which provided for it designated that it should be held at the court house — or wherever the last session of court had been held — on the day advertised, between the hours of ten o'clock in the morning and three o'clock in the afternoon, till the sales were completed. This sale necessarily is conducted by the county treasurer himself. The early State laws contained the same regulation as those of this Territorial Law.

These, however, remained effective only until the Code of 1851 provided that before the first day of June in each year the treasurer should offer, at public sale, at the court house in his county, all lands on which the taxes levied the preceding year remained unpaid. This sale was to take place between the hours of nine o'clock in the forenoon and five o'clock in the afternoon, and might be adjourned from day to day (Sunday excepted) until all the lands were sold. If any bidder failed to pay the amount due, the treasurer might again offer the land for sale if the
sale had not closed, and if it had closed he might again advertise it. 132

In 1860 it was stipulated that the date of the tax sale should be the first Monday of October; the place should be the court house, or office of the county treasurer; the hour should be ten o'clock in the forenoon; and that each tract or parcel of real property should be offered separately. 133

The existence of counties which have two county-seats is directly responsible for the enactment of the Fifteenth General Assembly which required that in case counties were divided into two districts for the collection of taxes, and where there were two county-seats, the sale of lands and property for delinquent taxes in each collection district should be held at the place where taxes for each district were collected. 134

Following this, the date for holding the sale was again changed — this time from the first Monday in October to the first Monday in December. 135

The compilation of these regulations into the law as it is stated today is the only additional work that has been done with regard to when and how the tax sale shall be held. 136

To insure the continued and complete performance of these duties by the county treasurer our
statutes have provided throughout that ". . . . the treasurer shall continue the sale from day to day as long as there are bidders, or until the taxes are all paid." 137

Not only was it necessary to provide for the distress sale to collect delinquent taxes, but also it seemed to be necessary to make provision for the resale of property already sold. Thus, replacing the provision mentioned above is the section found in the **Revision of 1860** which states that "the person purchasing any tract of land or town lot shall pay to the treasurer the amount of taxes and costs on said tract or lot, and on failure to do so the said land or lot shall at once again be offered for sale, in the same manner as if no such sale had been made." 138

Except that the words "of taxes and costs" have been changed to the single word "bid" this matter received no further alteration and continues in effect at the present time. 139

That one detailed provision leads to additional ones is surely evident in the matter of regulating tax sales. Thus, having fixed the time, place, and manner of sale, it became necessary to determine what should be done with property remaining unsold. This was first done when, after making it the duty of the county treasurer to offer for sale all lands and
property upon which taxes remained delinquent, the
Sixteenth General Assembly provided that the amount
of taxes due on any piece of real estate — under
the provisions of the act — in excess of the amount
for which the same was sold, should be credited, as
unavailable tax, to the county treasurer, by the
county auditor. 140  This act was merely restated in
the codification of 1897 and remains unchanged upon
the statute-books at present. 141

Aside from providing for and carrying on
the sale itself the county treasurer has still other
functions connected with its execution. Among these
is the duty of making out and delivering to the pur-
chaser the proper certificate of purchase. The first
regulation of this matter was made in 1846 by the First
General Assembly, and was as follows: "As soon as
may be after the sale, by this act provided for, the
treasurer shall give the purchaser a certificate in
writing, describing the same [property] with certainty,
and the sum paid therefor." 142 Subsequently — 1860 —
it was stipulated that this description of property
should be the same as was kept in the record of sales
and that if any one person became the purchaser of
more than one parcel of property the whole might be
included in one receipt. 143

After this — 1864 — the treasurer was re-
quired to deliver duplicate receipts to the purchaser,
one of which the latter was to file with the clerk of the county board of supervisors, and have a memorandum of this fact registered upon the register of sales. and if the purchaser neglected to have such record made before the redemption, the tax paid by him should be no lien upon the property.144

The requirement of a separate description of each parcel of land, several of which descriptions might formerly be included in a single receipt, has since been changed until now not more than one such parcel or description shall be entered upon each certificate of purchase.145 Aside from prescribing a method of reissue in case the purchaser loses the certificate of purchase the law regulating the matter, as it operates today contains just these clauses.146

Closely related to the duties of the treasurer in regard to issuing a certificate of purchase are his duties as regards the execution of what is known as a "treasurer's deed". For if, after a given time, the owner or claimant of real property sold for taxes does not pay the purchaser or the treasurer of the county the sum stated in the certificate mentioned above, the purchaser is entitled to a deed for this property — which deed will give him an absolute estate in fee simple.

At first it was provided that if within two years after the sale of land for taxes the owner failed
to make such payment the treasurer should, upon demand of the purchaser, or his heirs, execute such a deed. For the execution of each such deed the treasurer is required to demand fifty cents. The time within which the owner could pay was, in 1860, extended to three years. At this time the treasurer was required to demand only twenty-five cents for each deed made by him on such sales -- also any number of purchases might be included in one deed according to the desire of the purchaser.

To further protect the owner of land sold for taxes the holder of a certificate of purchase was also compelled to cause notice to be served upon the owner of the property ninety days before the expiration of the three year period. At the end of this time the treasurer was to execute the deed. The statute under which the county treasurer performs this function today contains exactly these regulations. If, however, eight years elapsed after the issuing of the certificate of purchase and no effort was made by the holder of this certificate to obtain a deed, it became the duty of the county treasurer and county auditor to cancel such sale from their tax sale index and tax sale register.

Despite the fact that a man may let his taxes become delinquent, his right to his property is
still recognized and provided for. Proof of this is found in the various regulations which make it possible for such an owner to reclaim his clear title at any time before the distress sale by paying the taxes together with the interest that has accumulated upon them. The Territorial provision of this sort -- which operated if the taxes were not paid by January first -- made the interest upon delinquent taxes fifty percent for the first year, one hundred percent for the second year, and required the treasurer to receive taxes for two years, upon these terms.\textsuperscript{151} The first State law, on the subject reduced the rate of interest to twenty-five percent, but retained the rest of the act.\textsuperscript{152}

Following this, in 1860, the time after which interest began to accrue upon delinquent taxes was changed from January first to February first and the interest provided for was made one percent of the amount for the first month and another percent additional for the second month, with continued increase in this way. The penalty, however, was to be only four percent a month for the fourth month and all succeeding months as well. In computing this penalty nothing should be reckoned or collected if the tax was paid before the first day of March, nor after that time except for a full month.\textsuperscript{153}
These provisions were at no time to be construed to apply upon taxes levied by order of any court to pay judgments on city or county bonded indebtedness.  

The present law states that after taxes have become delinquent, the treasurer should continue to receive them, together with accrued penalties, interest, and costs, until they should be collected by distress and sale.

The records of the tax sale have been kept largely by the county auditor, formerly known as the clerk of the board of supervisors, but the treasurer has also been required to keep a book in which, at the time of sale, he was to enter the same records as those made by the county auditor. Also he was to note in the tax list, opposite the description of the property, the fact and date of sale.

In order to facilitate the workings of the tax sale — and to encourage purchase — it has continually been the practise to protect the purchaser as well as the owner, of property sold for taxes. Thus, whenever land has been wrongfully sold for taxes or when it has been sold as a consequence of an error in describing it in the tax list the purchaser should be held harmless by the county and the treasurer should be held liable for such amounts to the county to the
amount of his official bond. In case of such error
the treasurer should make an entry in the sales book,
opposite the description of the tract, noting the er-
ror, and the purchase price should be returned to the
purchaser. The continuance of this kind of a provi-
sion from the earliest of our codes down to the pre-
sent statutes is sufficient proof that it is a neces-
ary and effective one. 157

Legally the administration of the tax sale
seems to be one of the most important duties connected
with the collection of taxes. In order that this be
given proper and due consideration a penalty has been
provided for the failure of the county treasurer -- or
some responsible deputy -- to attend the sale, as well
as, for fraud or misconduct in the actual operation of
the sale. In 1860 failure to attend the sale was pun-
ishable by a fine of from fifty dollars to three hun-
dred dollars. The knowing and willful sale of land
not subject to taxation, of land upon which the taxes
had already been paid, or of land sold to defraud the
owner was punishable by a fine of from one thousand
dollars to three thousand dollars, or imprisonment
not to exceed one year. 158 At this time, if the treas-
urer were interested, either directly or indirectly,
in the purchase of any real estate sold for taxes he
was liable to a fine of not more than one thousand
Very little change has been made in these penalties since that time. In 1897 the fine for failure to attend a sale was fixed at one hundred dollars and has since remained the same. Besides being liable to a fine of one thousand dollars for being interested in the purchase of land sold for taxes, in 1897 the treasurer was also made liable for damages resulting to the owner of such property by virtue of such an interest and is still thus liable.

Even after completing a discussion of the duties of the county treasurer in conducting the tax sale there are still a number of additional duties, resulting from the administration of delinquent tax laws which should be considered.

First of all the treasurer must keep a record of delinquent taxes. Even before Iowa became a State, 1844, it was the duty of the county treasurer to make a list of all persons who were delinquent and return the same to the clerk of the county commissioners. In 1853 a law was passed which required the county judge to open court the first Tuesday in June for the purpose of inquiring into delinquent taxes, at which time the county treasurer was to place before him a complete list of all the lands, and city or town lots in his county, on which taxes remained unpaid for any year prior to 1851. Five years later (1858) the
regulation was made more definite by requiring the treasurer, upon receipt of the tax list, to enter in separate columns opposite each parcel of real property or person's name, on which, or against whom any tax remained unpaid, the year or years for which such delinquent tax remained due and unpaid.  

Not until 1900 was this duty of the county treasurer again regulated. At that time he was authorized to keep a special book, in his office, in which he was to enter delinquent personal taxes. Delinquent taxes upon real estate he was to enter upon the tax list as he had formerly done. Down to the present time his functions in this regard have remained just these: he must keep a record of delinquent taxes and the list for personal taxes must be separate and distinct from that for real estate taxes, which latter delinquent taxes are to be recorded upon the tax lists.  

Another such function grows out of the provisions for collecting taxes from persons who die delinquent, or who move from the county and leave unpaid taxes. Despite the fact that elaborate laws have been enacted whereby the taxpayer was to appear and care for his fiscal obligations, it early became evident that more than this was necessary. In view of this fact, a Territorial Law of 1844 allowed the treasurer, after demanding payment from such delinquent person, wherever he was
found, to collect the tax by making a distress and sale. In case of the death of such a person, or marriage of an unmarried woman, the treasurer could maintain an action for debt or assumpsit — as if for his own debt — and for that purpose, have a process of garnishment against persons indebted to or having the property of such delinquents. 164

It was not until 1868 that the above provisions were altered. At this time the regulations became more detailed. Whenever there were delinquent taxes left in any county in the State, by a person removing to another county in the State, and leaving no property within the county where the taxes were levied, it became the duty of the treasurer in the first county to make out a certified abstract of such taxes — as they appear upon the tax-book. He was to forward this list to the treasurer of the county in which the delinquent resided or had property, whenever he had reason to believe that the taxes could be thus collected. Both the treasurer forwarding and the one receiving such abstract were to keep a record thereof, and such abstract upon being received and filed in the office of the second treasurer was to have the effect of a tax levied in that county and was to be collected as such.
The officer who collected this tax was to collect an additional twenty percent penalty upon the whole tax together with accrued interest and other penalties. If, however, the officer deemed these taxes uncollectible he should merely thus endorse the abstract and return it to the office from which it was issued. In case of collection, he should forward the amount to the treasurer of the county where the taxes were levied — after subtracting the twenty percent additional penalty. 165

Since 1868 only one change has been made in regard to these activities of the county treasurer. The Thirty-sixth General Assembly made it possible for the county treasurer to forward an abstract of taxes due to the treasurer of a county wherein the delinquent resided, or had property if he could find no property within his county, out of which taxes could be taken, rather than if there was no such property in the county. These, also, are the regulations under which the county treasurer now collects taxes from persons who move from the county. 166

These various laws regulating the method of collection for delinquent taxes necessarily have applied to all taxes which have been, and are, subject to collection by the county treasurer. The powers or duties resulting from the operation of these
functions by the county treasurer are all implied in the expression -- so often used when a new tax is levied --: "... to be collected in the same manner as other taxes". In this way the continual increasing of the number of taxes which are to be collected by the county treasurer has also increased the number of taxes that are subject to distress and sale, when they become delinquent. Although most of these taxes automatically become subject to delinquent tax regulations, there are others which are made to do so by specific provision.

In 1845 the county treasurer was authorized -- provided no personal property could be found -- to sell real estate of delinquents for payment of road tax. This tax has been modified and changed repeatedly, but this has already been indicated, so that it will suffice here to say that delinquent road taxes are at present collected by the county treasurer in the same manner as other delinquent taxes.\textsuperscript{167} It became the duty of this officer, in 1847, to collect school taxes and he was entitled, by statute, to the same remedies to enforce the collection of these taxes as in the collection of other taxes.\textsuperscript{168}

Municipal taxes were also to be collected by the county treasurer with the same powers and restrictions regarding all matters concerning sale of
real or personal property as is found in the law for the
collection of taxes for State and county purposes. Special
taxes of municipal corporations, when they became
delinquent, were to be collected in the same manner.  
Delinquent railroad taxes received the same consider-
ation and were to be collected in the same manner as
other delinquent taxes.  

When taxes which were levied for the con-
struction, improvement, and maintenance of highways
became delinquent they, also, were to be subject to
the same regulations.  

The last General Assembly provided that de-
linquent poll tax and delinquent tax on cigarettes
should be collected in the same manner as other delin-
quent taxes.  

From the nature of these provisions it is
evident that, though there have been many special reg-
ulations in regard to the collection of various kinds
of delinquent taxes they have usually evolved into a
mere statement that the particular tax mentioned should
be collected in the same manner as other such taxes,
when it became delinquent. The list of taxes subject
to these regulations continues to increase with the
enactment of new revenue laws.  

Before leaving this matter of collecting de-
linquent or back taxes, there is one other means of
doing this which should at least receive mention.
The Thirty-sixth General Assembly enacted a law which
provided that "... in addition to all other reme­
dies and proceedings now provided by law, for the col­
lection of taxes on personal property, the county
treasurer is hereby authorized to bring or cause an
ordinary suit at law to be commenced and prosecuted
in his name for the use and benefit of the county for
the collection of taxes from any person, persons, firm
or corporation as shown by the tax list in his office. ... ".

All of which demonstrates the fact that des­
pite the elaborate -- and moderately effective -- mach­
inery we at present have for collection of taxes, the
problem is still an existent and pressing one.
Despite the fact that taxation forms a very important source of revenue and results in many of the fiscal duties which the county treasurer must perform it is not the sole source of either income or duties, for in addition to being the collector of taxes, this same officer must also receive all other moneys payable to the county. Thus he has duties in regard to such things as licenses, fees, fines, and bonds.

With regard to fees accruing from licenses and probate matters a general statement may be made. First, however, it is well to call to mind the fact that these fees are often collected in payment for services rendered by the clerk of the district court, the county auditor, or the county recorder. Ever since 1868 the law has provided that all probate fees should be paid into the county treasury. Then in 1911 it was stipulated that all fees — collected by the county auditor, county recorder, and clerk of court -- should be paid into the county treasury, quarterly. The laws dealing with these various offices after listing the various services for which they were permitted to collect fees, have still provided in the case of each the county auditor, the county recorder,
and the clerk of court that they should, at quarterly
intervals, pay the fees collected by them into the
county treasury. 176

Also fees for issuing licenses are paid into the county treasury. An old Territorial Law (1839)
provided that taxes or fees arising from tavern licenses should be paid into the county treasury and that
the treasurers should carry out these duties, of collecting fees for licenses of shows and taverns, by
means of prosecution if necessary. This law, in so far as it dealt with taverns seems to have no successor of similar nature, but is interesting merely because of its contrast to our present day regulations of hotels, which are required to pay license fees which are payable to the Treasurer of State. 177

Another old license fee was the one collected from public shows and circuses, which contemplated showing within the county, but outside the limits of any city or town. This law first appeared in Territorial days, also. 178 In the days of the county judge a fee had to be paid into the county treasury before the latter could issue a license permitting the show to open. Should this regulation be violated the county treasurer was to collect, by an action for debt, one hundred dollars as a penalty for such action in addition to the fee. A change was made in the details of this law in 1876 by an act which specified the
county auditor as the person competent to issue these licenses and made the penalty for failure to secure the license a sum double that fixed by the license, which sum was to be used as a part of the school fund. The duty of the county treasurer, however, remained merely that of receiving the prescribed fee — a duty which he has continued to exercise down to the present time.179

Fees from the licenses of peddlers have also furnished the county treasurer duties since the days of the Territory of Iowa. In 1841 it was necessary for peddlers to present a treasurer's receipt to the clerk of the board of commissioners before they could receive the license which entitled them to vend their wares. Ten years later when the county judge issued the license a like receipt had to be presented to him before issuance. By 1873 the county auditor issued the licenses but also under the same provisions. Now a definite tax has been applied to peddlers of various sorts — varying with the nature of the equipment carried — which must be paid to the county treasurer who will then issue duplicate receipts to the individuals, one of which must be retained by him and the other filed with the county auditor who then issues a license permitting the person or persons to do business.180
The increased use of motor vehicles has brought the county treasurer another quota of license duties. The statute books of the last few years have made very extensive and detailed regulation in regard to the handling of these fees; this has been especially true of the last two General Assemblies -- 1919, and 1921 -- which have made this officer the important individual in the collection of automobile license fees.

Applications for licenses for registration or reregistration must be filed in the office of the county treasurer. Upon the receipt of application and license fee, which is to be paid at the time of filing application, this officer shall file such application together with necessary information. He shall also issue a receipt to the owner and assign to the motor vehicle, in question, a distinctive number, and deliver to the owner a certificate of registration and regulation containor for such certificate, as well as a pair of duplicate number plates. All the necessary supplies such as blank books, forms, and remittance sheets shall be furnished to the county treasurer by the State Motor Vehicle Department. When these fees become delinquent the county treasurer, after publication of the list, shall collect an additional fifty cents on each vehicle -- as penalty. Fifteen days af-
ter publication the county treasurer shall certify the list of vehicles' owners still remaining delinquent to the sheriff for collection.\footnote{181}

Of still a different nature are the jury fees which are to be taxed as costs in the trial of cases and are collected by the clerk of court and by him paid into the county treasury. This provision first appeared in 1862 and has since been changed only as regards the amount of the fees to be collected.\footnote{182}

Another source of income to the county is fines. The duties of the county treasurer in regard to these are very much in the nature of "blanket provisions". Very few specific regulations of his duties in this regard appear on the statute books. Instead all fines for the violation of penal laws, for the failure of performance of military duty, and the proceeds of the sale of lost goods and estrays shall be payable to the county treasurer, and fines and forfeitures not otherwise disposed of remain in the treasury of the county, where they are collected, for the benefit of the school fund.\footnote{183} To this general rule of sweeping provisions there have been a few exceptions.

In 1862 a fine of one dollar for each day's absence except for sickness was to be paid into the county treasury by every member of the militia who failed to appear for drill.\footnote{184}
The sale of intoxicating liquor to minors or to intoxicated persons was made an unlawful offense in 1872, and was punishable by a fine of one hundred dollars for each offense, which sum was to be paid into the school fund of the county. Also fines collected through the efforts of the Commission of Pharmacy, for the illegal sale of intoxicating liquors, were to be paid into the county treasury for the school fund.  

Upon being judged guilty of molesting fish within one hundred yards of a dam, a person was obliged, in 1880, to pay a fine into the county treasury, which was also to become part of the school fund. And should a member of the board of supervisors neglect or refuse to see that all the provisions, regarding the establishment and protection of fishways, were fully carried out, that member upon conviction also became subject to a fine, which he was compelled to pay into the county treasury — to become part of the school fund.

Fines for the violation of the anti-fraternity law are to be paid into the county treasury when the school where the offense is committed is situated outside the corporation of a village or town.

Aside from these exceptions the duties of the county treasurer in regard to fines are merely those found in the general provisions mentioned above.
Forced sales and forfeitures of various sorts contribute an appreciable sum to the funds of the different counties. In regard to these, as is the case with fees and fines, the duties of the county treasurer are purely routine and of a clerical nature. As was suggested the proceeds from the sales of lost goods and estrays are all payable to the county treasurers of the various counties. This, however, is another of the so-called "blanket provisions" in addition to which our laws have made specific provisions in certain fields. 188

Any county officer may, according to the law of the Fifth General Assembly restrain an individual from carrying away timber that may have been cut on certain swamp or timber lands within the state; he may take possession of such wood or timber and dispose of it by public or private sale — the proceeds of which are to be paid into the county treasury. 189

Unclaimed goods, wares, merchandise or other property, remaining in the hands of a forwarding or commission merchant or express company for a specified length of time shall, after due notice, be sold. The proceeds from this sale shall be paid into the county treasury — after the necessary charges and expenses have been paid — and if the owner fails to apply for them, within a definite time — shall be paid into the school fund. 180
In case of the sale of an unclaimed animal, distrained from doing damage, the proceeds of such sale, after the expenses and damages are paid shall go into the county treasury. This is true, however, only in case the owner or claimant refuses or fails to receive or demand the amount to which he is entitled after such sale. 191 A very similar provision cares for boats, cargo, rigging and tackle of water-craft which have been found adrift. In fact the proceeds of all sales which the sheriff may conduct are, upon like conditions, paid into the county treasury. 192

Lest public officers should be negligent as regards the handling of county funds, the Sixth General Assembly provided that "... All moneys belonging to any county, arising from the sale of any property owned by the county, shall be paid into the county treasury by the person holding the same, and no payment of the same to any other person than the county treasurer shall be of any binding force or effect." 193

The acts of the Thirty-sixth General Assembly made extensive provisions for issuing injunctions against the establishing as nuisances houses of prostitution. As a result of which sale of property therein contained was to occur. In such cases, after
settling costs, the proceeds of these sales were to be turned into the county treasury. 194

Unclaimed witness fees, together with all other unclaimed fees in the hands of the justices of the peace and constables — by whom these fees are received — shall be paid, at stated intervals, into the county treasury to become part of the regular county funds. 195

Of slightly different nature than the sales and forfeitures discussed above are the sales of laws and codes by the county auditor. These sales, are sales, the proceeds of which are to be paid into the county treasury, but only to remain there until paid to the Treasurer of State together with the other State taxes. 196

There are still other sources from which the county treasurer does receive, and has received funds. For example, in 1858, school funds and proceeds from the sale of school lands were made payable to the treasurers of the different counties, who were accountable for these funds to the county judges in their respective counties. 197

Because certain swamp land indemnity money, retained by the Treasurer of State, by order of law, remained idle in the office of the Treasurer he was directed, by the Seventeenth General Assembly, to pay
over the amounts retained from each county to the treasurer of that county. Upon receiving this money the county treasurers were to issue triplicate receipts to the Treasurer of the State. 198

In 1876 the legislature provided that the Auditor of State should draw upon the Treasurer of State and return to the various counties any excess taxes collected from them. This payment to the counties was to be made by means of a warrant, sent from the Auditor of State to the auditors of the various counties and by the latter delivered to the treasurers of the counties. 199

Many times the county treasurer receives funds which he merely retains until the proper authority withdraws them from his custody — thus he acts as a depository for the funds handled by various county officers.

The county superintendent of schools, in 1847, was required to pay to the county treasurer all moneys received from the Teachers' Normal Institute. This, together with any additional sum appropriated by the board of supervisors, the treasurer was to hold subject to the order of the county superintendent. 200

Even after considering all these scattered sources from which the county treasurer must receive
funds, there still remains another important means for raising funds to carry on the financial operations of the county. This is the borrowing of funds by such means as issuing bonds and general assumption of indebtedness.

As regards the treasurer's duties in connection with this activity, they may be separated into two groups: those of negotiation and those of redemption. Both of these groups of functions have remained — from their creation down to the present time — relatively fixed, varying only slightly, if at all.

The Laws of 1862 — after providing for the execution of bonds to meet outstanding warrants — stipulated that when the bonds were executed they were to be delivered to the county treasurer, in return for his receipt. It then became his duty to issue them to persons in payment of warrants, cancelling the warrants in the same manner as was provided in case of cash payment. If the amount required by the warrant was more than that of a bond that might be issued to one person the treasurer was required to issue, to the individual, a certificate as well as the specified bond.

Eight years later (1870) the duties of the treasurer as to negotiating bonds ceased to be ful-
filled by the mere issuance of them in cancellation of warrants. At this time it was provided that he should sell them or exchange them on the best available terms, but in no case for a sum less than the face value of the bonds and all interest accrued on them at the date of sale or exchange. Also he was to keep a separate record for bonds which were sold or exchanged. The content of this law remains on the statute books today -- the only change being the time at which the outstanding indebtedness was to be met by given bonds. Thus these duties have received almost no alteration since they were first given to the county treasurer.202

Much the same can be said of his duties regarding the redemption of bonds. The first prescription of these duties came in 1870. This required that whenever the amount in the hands of the treasurer, belonging to the bond-fund, after setting aside the sum required to pay interest maturing before the next levy, was sufficient to redeem one or more bonds, it should be his duty to notify the owner of such bond or bonds, that he was prepared to pay the same, with all the interest accrued thereon. If the bond was not presented for payment, within thirty days after the notice, he should stop the payment of interest on it. Such action as this, however, could only be taken in the case of bonds which by their terms were subject to
redemption. This is the extent of the county treasurer's prescribed activities in connection with the redemption of bonds.

Regarding this whole matter of borrowing money, despite the fact that it is a very important factor in the fiscal affairs of the county and the fact that the county treasurer is the fiscal officer of the county, it is evident that the duties of this officer, in connection with this activity, are of comparatively minor importance — and are largely of a ministerial or clerical nature.
V
DISBURSEMENT OF FUNDS

Since money is merely a medium of exchange the duties of the county treasurer, as a true fiscal officer, are by no means ended when he has made collections from all available sources. Indeed he has an equally important set of functions still remaining. They are concerned with the disbursement of the funds which have been collected.

As has been stated before, the county treasurer has almost no discretionary power; his duties are entirely ministerial; his actions are the results of decisions upon the part of other officers. Thus, after receiving money -- in the various connections discussed above -- he is to "disburse the same on warrants drawn and signed by the county auditor and sealed with the county seal, and not otherwise." Before the establishment of the office of county auditor these warrants were issued first by the county commissioners and later by the county judge. Upon receiving any warrant, scrip, or other evidence of indebtedness the treasurer of any county is to endorse thereon the date of its receipt, from whom received, and what amount he paid.

From such provisions as these it is evident that all the duties of the county treasurer with re-
gard to disbursements are merely those which are
definitely prescribed by law and are the result of
discretionary action upon the part of some other of-

In addition to very definitely stating just
what should be done, in connection with paying out the
funds of the county, the statutes have also stipulated
just how it should be done. "When the warrant drawn
by the auditor on the treasurer is presented for pay-
ment, and not paid for want of money, the treasurer
shall endorse thereon a note of that fact and the date
of presentation, and sign it. . . ." He shall keep a
record of the number and amount of the warrants pre-
sented and endorsed for nonpayment, which shall be paid
in the order of such presentation. 206

Then whenever he has sufficient funds on
hand the county treasurer may issue a call for out-
standing warrants, stating on what warrants the funds
will be extended. Such call to be issued by means of
posting a written notice in the treasurer's office --
which may be interestingly contrasted with the original
provision compelling him to publish this notice in the
newspaper having the largest circulation in the county.
Whenever he takes up one of these warrants which draw interest, he is to endorse upon it the date, the amount of interest allowed and such warrant is thereby cancelled and cannot be reissued. 207

In order that the county treasurer may be caused no difficulty by another possible manner of payment, there has been, since 1851, a law on the statute-books which provided that in case he was presented with a warrant greater than the amount of the payment due -- in case of a person wishing to make payment into the treasury -- or a warrant in excess of the funds in the treasury he should cancel the warrant and give the holder a certificate of overplus. Upon receipt of which the county auditor should issue a new warrant and charge the treasurer therewith. 208

Lest the county treasurers -- as well as the Treasurer of State -- err in the handling of public funds, or be tempted to dispense money for their own uses, a fine of not to exceed one thousand dollars is provided for the discounting of auditor's warrants. 209

This, then, gives a general idea of how money is to be paid out of the county treasury, and shows to just what detail the matter has been regulated by law, and left to the discretion of other officers than the county treasurer. Following this it is logical to consider for what purposes these payments are to be
made. A consideration of these will occupy the remainder of this section.

One of the most continual duties of the county treasurer comes in connection with the school funds. An early State law -- 1847 -- made it the duty of this officer to pay over annually -- on the fifteenth day of February -- all the sums of money which he had in his hands that had been appropriated for school purposes.\(^210\) In 1862 a new school act was passed which repealed all the former ones, in conflict with its provisions, and stipulated -- among other things -- that the county treasurer, on the first day of April in each year, should pay over to the treasurer of the district the amount of all school district tax which had been collected, and should render to him a statement of the amount uncollected -- and that he should pay over the amount in his hands quarterly thereafter.\(^211\) Six years later this provision was amended by an addition which required the county treasurer to keep a separate account with each school district -- in counties where independent school-districts were organized -- which accounts were to be open to inspection at all times. Also he was here required to pay over to these independent districts the amount of taxes in his possession -- upon order of the board -- the first day of each and every month.\(^212\)
Very little change has been made since these early laws provided for payment of school funds by the county treasurer. Now, however, instead of making quarterly payments to the treasurers of the various school districts he merely gives notice to the president of the board of each school corporation -- at such times and pays out the funds only upon the draft of the president, countersigned by the secretary of the board.\textsuperscript{213}

Besides receiving and actually paying out school funds the county treasurer may also loan money from the permanent school fund. In this he does not have, nor never has had, any discretion. His duty is merely to advance the amount called for upon being presented with the proper warrant and certificate from the county auditor.\textsuperscript{214}

Before leaving this matter of school taxes it is interesting to note that at one time the establishment and maintenance of county high schools was authorized, in this State. The duties of the county treasurer, in this connection, were much the same as in regard to common schools: he was to collect these in the same manner as other taxes and to pay them to the treasurer of the county high school, in the same manner that school funds were paid to the district treasurers.\textsuperscript{215}
The municipal taxes, collected by the county treasurer, must also be disbursed by him, but with no discretion. Thus the Laws of 1858 made it the duty of the treasurer of the county to pay over to the treasurer of any municipal corporation, all moneys received by him -- arising from taxes levied and belonging to such municipal corporation upon a given date. In case of taxes collected after such date he was to pay them to the treasurer of the municipal corporation upon demand by the latter. The date of such payment in 1873 was the first day of March which, however, was changed in 1897 to the first Monday of each month. This remained in force until the Thirty-sixth General Assembly enacted the law which requires the county treasurer to pay over to the treasurer of the municipality all moneys collected by him belonging thereto on the first Monday of each month. It is this newer statute which is in force at the present time. Provisions were made which required the county treasurer to give notice, before the third Monday of each month, to the mayor of each municipality in the county of the amount collected from each fund up to the first day of that month. After this notice the county treasurer was to pay out such taxes only upon receipt of an order drawn by the mayor of the municipality and countersigned by the clerk or auditor.
Disbursement of the road tax has not been one of the most tedious tasks handled by the county treasurer. Up until 1888, he simply paid to the township clerk, on the first Monday in March and September of each year, all the township taxes belonging to that particular township, which were in his hands. For such funds he was to take a duplicate receipt, one of which was to be delivered to the trustees on or before the first Monday in April or October in each year. In 1888 the months of payment were changed from "March" and "September" to "April" and "October", while the filing of the receipts was to be not in "April" and "October", as before, but rather in "May" and "November". Aside from these minor changes the functions of the county treasurer in paying out road taxes have remained unchanged.

Taxes voted and collected to aid railroads necessarily had to be paid out, for only thus could they accomplish the purpose for which they were intended. At first, 1868, such payment was made by the county treasurer, upon the order of the president or managing director of the benefitted railroad company. This order, however, was to be accompanied by estimates by the engineer in charge of the work on such road which estimate was to show that an equal amount had been expended by the company for construc-
tion upon such road within the county. This was one of the few cases in which the county treasurer was permitted to exercise any more than a purely ministerial function. He was to determine the extent and sufficiency of these estimates. Even this small measure of discretion did not last long. Eight years later, the county treasurer was still authorized to pay out the funds collected for the purpose, to the particular company which they were intended to aid, but only after the trustees of the township or trustees or council of the incorporated city or town — whichever unit had voted the tax — had certified to him the fact that the conditions required of the railroad company (and set forth in the notice for the special election at which the tax was voted) had been complied with. Even today the county treasurer carries on this function — in so far as it is necessary — under exactly these same regulations.

Always the county treasurer has had the duty of collecting State taxes and always he has had to pay them over to the Treasurer of State — just as the law prescribed. In fact he had such functions even before the organization of the State government. In 1839 the first money returned by the collector — up to the amount due the Territory for that year — was to be retained by the treasurer of each county for the use
of the Territory. These county treasurers were to pay over the same upon the drafts or warrants of the Treasurer of the Territory.  

Five years later local treasurers were required to transmit to the Treasurer of the Territory the amount of Territorial tax that had been returned to them, on or before the first day of March in each year. The first State laws, 1847, changed the date at which this payment was to be made to a time before the fifteenth day of February of each year.  

Several more times the dates at which this payment of taxes — by the county treasurer to the Treasurer of State — should take place were changed. In 1853 it was to be made on the fifteenth day of January and the first day of September in each year, except when otherwise directed by the Auditor of State. This plan was only operative for five years until it was made the duty of the county treasurer to transmit to the Auditor of State, on or before the tenth day of every month, a statement under oath — which would show the amount of money in his hands and due the State on the last day of the preceding month. Also on or before the tenth day of February and on or before the tenth day of October in each year, unless otherwise directed by the Auditor of State, he was to pay into the State treasury all the money due the State
and remaining in his hands. The times at which these payments were to be made have been since changed several times, but have all become ineffective with the establishment of the rule which holds today, that they shall be made on or before the fifteenth day of each month.

Not only, at the present time, must the county treasurer make payments into the State treasury on or before the fifteenth of every month, but also he must prepare a sworn statement, at like intervals, and transmit the same to the Auditor of State. In addition to making these payments and statements, he must also -- at any time -- make such disposition of State funds as the Auditor of State may direct.

Occasionally the county treasurer is given duties in regard to special taxes levied by the State. Such prescribed duties, however, usually merely stipulate -- as in the case of the one-half mill levy for the support of State institutions, in 1890 -- that such taxes shall be collected and remitted to the State treasury in the same manner as other taxes. Another illustration of this is the tax which, in 1886, provided for the Home for Indigent Iowa Soldiers and Sailors and was to be collected and remitted to the State Treasury in the same manner as other taxes.

Handling the taxes for the ditches, drains, and water-courses is another duty of the county treas-
urer, which necessarily involves paying out funds. This is illustrated by a legislative act of 1872. After making extensive regulations for the locating, establishing and constructing of ditches, drains, and watercourses the legislature stipulated that all expenses, costs of construction, fees and compensation for property appropriated should be paid out of the county treasury, upon the order of the county auditor, from the fund collected for that purpose.\textsuperscript{229} Although the manner of doing this work and making the various apportionments has since been changed, the duty of the county treasurer has remained merely that of paying out the funds collected for this purpose -- according to law -- upon the receipt of an order drawn by the county auditor.\textsuperscript{230}

This applies to all the details of the work. The engineer, for example, in charge of the work upon such a project as a drain, ditch, or waterway is to be paid in this same manner -- by the county treasurer upon receipt of an auditor's warrant. The taxes levied and collected for this purpose have now been made subject to the order of the trustees of the district, upon whose order the county auditor shall issue a warrant which shall be paid by the county treasurer.\textsuperscript{231}

Upon the passing of the toll bridge, the county, or other local area assumed the responsibility
and expense of constructing and maintaining bridges. In case of bridges on county lines, or near them, the expenses were to be met by the counties benefiting from the use of such bridges. Also the county was to aid in maintaining so-called county bridges within cities of the first class. Cities, towns, and incorporated places hastened the construction of county bridges within their boundaries by special taxes -- as a result of a special election -- which tax was collected by the county treasurer and paid out by him upon order of the board of supervisors. Succeeding modifications of this fund and its disbursement have dealt rather with the amount of it and the particular bridges for which it might be used than with the manner in which it should be handled.

Another of the causes of a rather large and general outlay of public funds is to be found in the obligation that organized society has of caring for its unfortunate and deficient members. The number of classes that come into this indigent group is rather surprising. Even though the duties of the county treasurer, in regard to them, are not of more than secondary importance still they need to be considered, at least briefly.

The insane, doubtless due to the more evident nature of their affliction, have long been a subject
of legislation. The duties of the county treasurer in connection with their support, however, have been very indirect. An early State law, 1858, made it necessary for county officials to see that the patients sent to the hospital for the insane were provided with proper clothing — such clothing to be paid for from the county treasury if necessary. Also the person accompanying a patient to the hospital was to be remunerated and have expenses paid out of the county treasury.233

Not only must the county pay for the clothing of the patient upon admittance, and the expense of getting him there, but also it was responsible for the support of its own citizens while they were in the hospital. The superintendent was, at a given time, to certify to the Auditor of State the amount due from the various counties. The Auditor of State was then to charge this amount to the county owing and the board of supervisors were to levy this together with the other taxes. It was to be collected in the same manner as other taxes, but was to be used for no other purpose, and was to be transferred to the State treasury with the next succeeding remittance of taxes, by the county to the State.234 Thus the duties of the county treasurer in disbursing taxes collected for the support of the insane or the so-called "insane tax" may be said to be merely the same as his duties in regard to other State taxes.
The poor we have always with us! For just about this same length of time the county has -- through the county treasurer -- been paying out money for the care of its poor. In 1842 the Territory of Iowa provided, by law, for the establishment of poor houses. The commissioners in charge of this institution -- as well as the expense of establishing and supporting it -- were to be paid out of any money in the county treasury, not otherwise appropriated. In case the ordinary revenue of the county proved insufficient, the commissioners were empowered to levy an additional tax, which was to be collected and disbursed in the same manner as other taxes. Even today the poor within the State are cared for in just this way.  

Disbursing the taxes arising in connection with soldiers and sailors has formed another part of the work of the county treasurer. The first provisions of this sort, in 1864, were for the relief of soldiers' families. This act permitted a special levy to raise funds to care for these families, and required the county treasurer to collect it. Lest the need become too urgent before this tax was collected the county treasurer was required to borrow sums of money to care for the most needful. The board of supervisors, however, has control of the collection of this money and of the disbursement as well. In 1888 a levy was made for the relief of Union soldiers, sailors, and marines --
to be administered through a Relief Commission — which was to be collected in the same manner as other taxes and paid out by the county treasurer upon receipt of an auditor's warrant. 237

Also the funds for supporting the various Soldiers' Orphans' Homes go through the hands of the county treasurer. The Code of 1873 merely stated that the board of supervisors should have charge of the county orphan fund, 238 but in 1876 the board was required to make provision for the payment, from any funds of the county not otherwise appropriated, for the support of children in the Soldiers' Orphans' Home, which support — together with the expenses of transmitting the children to the home — was to be paid to the Auditor of State at the same time and in the same manner as other county taxes. 239 The regulation in force at present also makes the county thus liable for the support of its children in the Soldiers' Orphans' Home and requires payment in just this manner. 240

Not only were the soldiers, sailors, their families, and children to be supported, but also monuments were to be erected in their honor. Taxes collected for this purpose were to be drawn and expended under the direction of a committee of three and were to be paid by the county treasurer upon receipt of a warrant from the county auditor. 241
Since 1915 any attendant, appointed to accompany a child, from the Soldiers' Orphans' Home to the University Hospital at Iowa City has been compensated from the poor fund. Also a physician making an examination, necessary to determine questions involved, is paid in the same manner.  

In 1866 an institution to care for and educate the blind was established. This institution was to be supported by the State. Clothing, however, was to be furnished -- when the individual himself, or his parents or guardian were unable to do so -- by the county from which he came. This was to be done by having the principal of the institution submit an account to the treasurer of the proper county. Such treasurer was then to collect the same -- by suit if necessary -- and pay it into the State treasury. The method used today in collecting and paying over this support seems to entirely eliminate the county treasurer, for it is now the county auditor who is to receive the list, collect the funds, and make payments to the state.

The Supplemental Supplement of 1915 provided an additional method for rendering assistance to the blind. At that time it was made lawful for the county to contribute money from the poor fund to the support of the blind. Such persons, after undergoing an examination -- for which the examiner was to receive a fee of two dollars from the county treasury -- were
allowed to make application before the clerk of their respective counties. If these applications were judged worthy, warrants were authorized to be drawn upon the county treasurer by the board of supervisors.

Just two years after the institution to care for the blind was established in 1868, a similar one was established to care for and educate the deaf and dumb. Similar provisions were made for the care of persons in this institution. Thus, when it was necessary to furnish the pupils with clothing -- the expenses of which could not be met by the individual, a parent, or guardian -- the superintendent was to send an account of this expense to the county treasurer of the county from which the particular pupil came. The treasurer was to collect the same by suit if necessary, and pay the amount into the State treasury. These same provisions have since been made to apply in case of transportation as well as clothing. The provision in effect at present has made the collection depend upon an order of the board of supervisors. After its collection this money is to be paid into the county treasury and a certificate sent to the Auditor of State, upon receipt of which the latter authorizes the county treasurer to transfer the amount from the county funds to the general State funds.

Out-door-relief was provided for certain classes of needy persons in 1868 when the General Assembly stip-
ulated that upon the approval of the board of supervisors money could be paid to particular persons out of the county treasury.\textsuperscript{249}

A law passed by the Thirty-sixth General Assembly also belongs in this group. This law gave the board of supervisors power to procure and equip a suitable building for the care of persons afflicted with tuberculosis. The board was also given power to see that such persons received proper care in other ways and was authorized to appropriate a limited amount of money from the county treasury for these activities. All of these expenses would necessarily have to be paid out by the county treasurer.\textsuperscript{250}

There is another group of payments made from the county treasury which may well be considered together and dismissed rather briefly. This might be referred to as the "compensation group". Always there has been a set of officers, commissioners, clerks, and assistants who have simply been paid out of the general county fund. While the time and amounts of these payments have, in many cases, been regulated and re-regulated, the duty of the county treasurer has remained that of paying out the necessary funds to the particular individual when he was authorized to do so. Such being the case our interest here will be merely in noting the officers who make up this class.
All elective and some appointive county officers now belong to this latter group. Thus the members of the county board, the county treasurer, the county superintendent of schools, the county auditor, the county recorder, the clerk of the district court, the county sheriff, the county coroner, the county engineer, and the county attorney receive compensation from the county treasury. Also each of these officers, with the exception of members of the board of supervisors and the county engineer, may appoint a deputy who likewise receives remuneration from the general county fund.

In addition to these there are still other officials who either are or have been at sometime payees of the various counties. Members of the insane commission, their clerk and examining physician, the drainage commissioner, the registrar of voters, special policemen for elections, and short-hand reporters for the district court all classify here.

In the past part, and at times all, of the compensation of some of these officers has been in the form of fees which they themselves have collected for services rendered. In such cases the county treasurer had nothing whatever to do with paying out their remuneration. However, as the government became more complex there was a growing tendency to abandon this
uncertain method of payment -- so easily subject to

graft -- for the more definite program of fixed salaries.

Only when this occurred did the county treasurer have
functions in connection with the payment of these in-
dividuals. Even so, all his duties in this regard --
as in most other matters -- are purely ministerial.

It matters not whether the compensation authorized is
for definite administrative services, clerical work,
or for mileage and expenses his duty is to pay the
funds demanded by the warrant presented to him.

As is true of many of the more recent laws,
the regulations for handling the funds collected from
the issuance of motor vehicle licenses are very def-
ine. Thus, all fees and penalties which the county
	

treasurer collects -- in administering this law -- ex-
cept two and one-half per cent for the support of the
Highway Commission, and three and one-half percent for
the maintenance of the Motor Vehicle Department, are
to be retained by him until April sixteenth. Once
each month, however, he shall make a remittance to the
Motor Vehicle Department of one and one-half percent
of all fees and penalties collected for the year and
any surplus remaining is to be accounted for to the
Treasurer of State at the end of each fiscal year.

Besides paying out the money collected from this source
the county treasurer is to retain twenty-five cents for
each license issued, which sums are to be used for the payment of salaries, postage, and other office expenses incurred in the collection of these motor vehicle license fees.

In addition to the above mentioned causes and services for which money is paid out of the county treasury, funds are -- or have been -- paid out for the following purposes: purchase of stock in agricultural societies, witness fees, costs and fees in change of venue cases, compensating damage done in changing or opening a road, paying a bill for surveying and platting of lands and lots -- when owners fail to comply with the law, destruction of Canada thistle -- upon vacant lots and non-residents' land, fees in criminal cases where prosecution fails or money cannot be collected from persons liable, expenses of constructing and maintaining a fishway, expenses of holding election for levying special bridge funds, remuneration for damages to real property condemned for county jail, bounties, expenditures for county improvements, fees for registration of vital statistics, jury fees, publication of delinquent tax lists, compensation for use of place for holding election.

Funds collected and placed in the so-called domestic animal fund shall be paid -- upon auditor's warrant -- by the county treasurer to persons whose
sheep or other domestic animals have been injured by dogs. In case the county becomes a purchaser of real estate, under execution issued upon judgments rendered in favor of the county, all costs and expenses shall be paid by the county. Also the expenses of the county jail are also paid out of the county treasury.

An interesting provision regarding disbursement occurred in the statutes of 1870. The matter itself is of little importance, but is significant merely because it is contrary to the usual conditions upon which the county treasurer acts. The law states that in case the county treasurer collects the tax, or any part of it, which was levied in cases of execution of civil corporations, it shall be paid out by him to the creditor or his attorney without a warrant from the county auditor.

This forms one of the very few cases in which the county treasurer is allowed to act without a special order — for the particular case in question — from some other office, hence its interest.

In general it may be said that the disbursement of funds by the county treasurer, while a matter of considerable importance in the working of our local government, is by no means a function — as it is exercised at present — which makes him a discretionary officer in any way capable of exercising power or carrying
out policies which the electorate might wish. Hence it is difficult to understand why this officer should continue to be elected and thus make one more addition to a ballot which is already too long.
VI
RECORDING AND ACCOUNTING FOR FUNDS

Aside from collecting and disbursing funds, the county treasurer has a third and doubtless equally important function — even though it is not so extensive or so evident as the others. This function is the keeping of records and accounting for the funds that come into his possession. Only thus can the safeguards of revenue, so fundamental to our democratic form of government, be properly and effectively maintained.

The necessity of keeping these accounts was early recognized as is evidenced by the Territorial Law of 1839 which, in defining the duties of the county treasurer, stated that this officer should keep a "true and just account" of all moneys received and disbursed. Keeping such a "true account" of all receipts and disbursements has continued to be just as truly one of the functions of the county treasurer from that early date down to the present time, as are the receipts and disbursements of the county funds. This is unquestioned when an examination of the various compilations of our Iowa laws show this requirement as one of the general duties, together with the two mentioned above, which are always placed upon the county treasurer.
This general regulation concerning the keeping of accounts has been enlarged upon and made more definite in various regards. The most numerous of these regulations are those which specify the different separate accounts that shall be kept. First of all there is the statute which compels the county treasurer to keep separate accounts of all the several taxes for State, county, school and road purposes, as well as all other funds created by law. 289

Lest, however, this general provision -- which might well be considered all inclusive -- be overlooked, there have been, in the course of statutory development -- many instances in which special provision was made for some particular fund. Of just this nature was the section in the Code of 1851 which stipulated that the treasurer must open a distinct account with the road fund. 290 The school funds have always come in for a good deal of special regulation. Such laws as the following are good examples of the attention that has always been paid to the handling of school funds. The Seventh General Assembly required the county treasurer to keep a clear account of the school funds, 291 while the Twelfth General Assembly made him responsible for keeping a separate account with the independent school districts. 292 According to the laws of the Twenty-ninth General Assembly the county treasurer was to keep a record of the
names and post office addresses of persons to whom school bonds were sold. The Code of 1873 contained a section making it necessary for the county treasurer to keep accounts which distinguished between the principal and interest of school funds.

The direct Federal tax levied in 1862 upon the states gave the county treasurer extra duties of recording as well as carrying out his functions of disbursement and collection. These duties, however, were definitely listed by the State law which made the counties the collection districts for this tax. The Ninth General Assembly, which passed the law, required the county treasurer to enter Federal tax in a separate account and to keep a definite account of the funds created by this Federal tax.

This same legislature also made it a duty of this officer to keep a special record book to deal with county warrants. The warrant book kept by the county treasurer was to contain separate columns for each of the following items: the number of the warrant, the date, the drawee's name, when it was paid, to whom it was paid, original amount, and the interest paid on each warrant. Also he was to keep a record of the warrants presented, endorsed and not paid for want of funds.

Separate accounts or records were also to be kept of the amount of taxes paid by specie, treasury notes and bank notes.
When, during earlier State history, it was customary for public officials to receive part, at least, of their compensation from fees which they collected for services rendered, it was necessary that there be some way of checking up the amount which an officer received. It was doubtless this condition which was responsible for the provisions found in several of our statute books, that required the county treasurer to keep a fee book in which he was to set forth a record of all fees and moneys received by him for any services that he might render.

There are still a few other statutes dealing with special duties of the county treasurer in this capacity of recorder. He was compelled, by the Seventeenth General Assembly, to keep a special record of taxes levied to pay interest on county bonds, and the expenses and taxes of each drainage district. The dog tax was another of these taxes which were to be specially treated. In 1884 the county treasurer was required to keep a separate account and keep in a separate fund the money collected as a result of the administration of the law regarding dog tax. Later, 1907, these separate funds and accounts were to be transferred from the so-called dog tax to a fund known as the Domestic Animal Fund, which fund was also to be kept separate from the other moneys received by the county treasurer. A separate account was also kept of the money paid into the Domestic Animal Fund.
The principle of separate accounts does not end when a book has been opened for each fund that comes into the county treasury. In order to eliminate another source of possible confusion and possible graft it has been customary to require, not only that each new treasurer open a new set of accounts, but also that any person re-elected or holding over in office keep a distinct set of books for each term of office.

All these various detailed -- and, at times, seemingly unnecessary -- regulations are but attempts to make the ways in which these different funds are handled so evident and easily comprehensible that the proper officials may easily ascertain a definite knowledge of just what is the condition of any one of the county funds. Thus it is hoped to keep the general administration sufficiently in touch with what is being done in this office, which really forms the heart of our revenue system, to have this interest help to eliminate possibilities of graft and corruption.

An effort to make these records still more accessible and possible of examination was made by the Thirty-second General Assembly when a law was passed which prescribed a uniform system of books, blanks, records, vouchers, receipts and so forth for the county treasurer, as well as other local officers. Although the enforcement of this provision is in-
clined to be lax, it should nevertheless be noted as a definite effort along this line.

It is this same desire to avoid corruption which has operated to make our legislatures pass numerous laws concerning the manner of reports and accounts that must be made by the county treasurer.

Even during the period of the Territory of Iowa this matter of accounting for various funds was regulated in detail. The revenue law of 1844 compelled the county treasurer to make out a return of all money collected, by him, and submit it, together with the tax list, and a list of delinquents to the county commissioners. Also he was to report all unpaid taxes to the District Court of the county. As was true of almost this entire law, the First General Assembly re-enacted these provisions. 307

The Code of 1851 made the county treasurer responsible for keeping accounts — as indicated above — and stated that he must at all times have these accounts ready for inspection by the county judge. Our present regulation differs only as regards the examining official — the county board of supervisors now may exercise this function. 308

There was, however, a set of provisions in this early code which cannot be found in our present laws. These provisions required the county treasurer
to present an account of all receipts and disbursements to the county court, \(309\) to make a full return of the finances of the county at a given court session, \(310\) and to file the returns of the distress sales with the county court. \(311\) The importance of the county court during early Iowa history, as an administrative instrument accounts for these regulations.

Also weekly returns of the warrants paid, including the number, date, drawee's name, to whom paid, when paid, original amount, and interest were to be submitted to the county judge, according to the Code of 1851. \(312\) Except that the return must now be made to the county auditor, this duty remains unaltered. \(313\)

Settlements of the county treasurers are to be made with the board of supervisors. Thus, at stated intervals -- twice a year (January and June) -- the law authorizes the county board to make a full settlement with the county treasurer and certify to the Auditor of State all credits due such county treasurer for double or erroneous assessments, and unavailable taxes, and all dues for state revenue, interest or delinquent taxes, sales of land, peddlers' licenses, and other dues, the amounts collected therefor, and revenues still delinquent. \(314\)

In addition to this, when he goes out of office the county treasurer must make a full settlement
with the board of supervisors — formerly the county judge. He must deliver all books, papers, money, and other property pertaining to the office. Exactly this same method of final settlement has been operative since 1860, hence it would seem that the legislators, at least, have regarded it as a satisfactory and effective measure. This is merely another illustration of the absolute subordination and lack of initiative under which the county treasurer works: his duties are stipulated, supervised, and checked by other local officers.

In addition to these general provisions there have from time to time been more specific ones. Since 1851 the county treasurer has been required to keep and render a special account of all the fees received by him for services rendered. The First General Assembly required that an account of school taxes collected and those unpaid be rendered to the school fund commission, while the Twelfth General Assembly provided that the accounts of school districts should at all times be open to inspection and examination by the district board. According to the laws of the Nineteenth General Assembly a statement of all unclaimed fees which are paid into the county treasury must be made by the county treasurer to the county auditor. An exact and detailed method of keeping and handling
public money, and rendering an account for this money was prescribed by the Thirty-fourth General Assembly.\textsuperscript{321}

In order that the manner in which the public funds were handled be as nearly free from graft as possible, a still further precaution was taken in 1884 when the General Assembly provided that the reports of the county treasurer, including a schedule of receipts and disbursements, should be published in the official newspapers of the county\textsuperscript{322} -- a provision which is also effective at present.\textsuperscript{323}

In conclusion it may be well to emphasize what has been stated and referred to before. The county treasurer as existent in Iowa at present is a purely ministerial or clerical official; his duties, functions, and activities are entirely determined for him. Since this is true the need for popular election as a means of filling the position is entirely obviated. Also, in view of the fact that State as well as county revenue is collected and disbursed through his office it would seem that the county treasurer should -- in some degree at least -- be directly responsible to the State.
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217  Laws of Iowa, 1906, Ch. 29; Compiled Code of Iowa, 1919, Sec. 4051

218  Code of Iowa, 1873, Sec. 978

219  Laws of Iowa, 1888, Ch. 45; Compiled Code of Iowa, 1919, Sec. 2972
220  **Laws of Iowa**, 1868, Ch. 48

221  **Laws of Iowa**, 1876, Ch. 123;  **Laws of Iowa**, 1884, Ch. 159;  **Code of Iowa**, 1897, Sec. 2087;  **Compiled Code of Iowa**, 1919, Sec. 5124

222  **Laws of Iowa**, 1839, p. 418, sec. 3

223  **Laws of Iowa**, 1844, Chs. 21, 29;  **Laws of Iowa**, 1846, Ch. 100

224  **Laws of Iowa**, 1852, Ch. 69

225  **Laws of Iowa**, 1858, Ch. 152

226  **Code of Iowa**, 1873, Sec. 914, **Laws of Iowa**, 1884, Ch. 194;  **Code of Iowa**, 1897, Sec. 1459;  **Compiled Code of Iowa**, 1919, Sec. 4769

227  **Compiled Code of Iowa**, 1919, Sec. 4769

228  **Laws of Iowa**, 1886, Ch. 28;  **Laws of Iowa**, 1890, Ch. 130

229  **Laws of Iowa**, 1872, Ch. 120

230  **Code of Iowa**, 1873, Sec. 1213;  **Laws of Iowa**, 1876, Ch. 140;  **Laws of Iowa**, 1886, Ch. 139;  **Compiled Code of Iowa**, 1919, Sec. 4783

231  **Laws of Iowa**, 1904, Ch. 68;  **Laws of Iowa**, 1915, Ch. 189;  **Compiled Code of Iowa**, 1919, Sec. 4890
232  Laws of Iowa, 1878, Ch. 40; Laws of Iowa, 1880, Ch. 45; Laws of Iowa, 1882, Ch. 63; Compiled Code of Iowa, 1919, Sec. 2894; Laws of Iowa, 1921, Ch. 107

233  Laws of Iowa, 1858, Ch. 141

234  Laws of Iowa, 1870, Ch. 109; Code of Iowa, 1873, Sec. 1428; Compiled Code of Iowa, 1919, Sec. 2087

235  Laws of Iowa, 1842, Ch. 93; Code of Iowa, 1873, Sec. 1381; Laws of Iowa, 1876, Ch. 149; Compiled Code of Iowa, 1919, Sec. 3300

236  Laws of Iowa, 1864, Ch. 89

237  Laws of Iowa, 1888, Ch. 105

238  Code of Iowa, 1873, Sec. 1638

239  Laws of Iowa, 1876, Ch. 94

240  Code of Iowa, 1897, Sec. 2692; Compiled Code of Iowa, 1919, Sec. 2458

241  Laws of Iowa, 1886, Ch. 62

242  Supplemental Supplement, 1915, Sec. 254 (h)

243  Laws of Iowa, 1866, Ch. 43; Code of Iowa, 1873, Sec. 1678; Code of Iowa, 1897, Sec. 2716; Compiled Code of Iowa, 1919, Sec. 2439
244  Supplemental Supplement, 1915, Sec. 2722 (m); Compiled Code of Iowa, 1919, Sec. 3338
245  Supplemental Supplement, 1915, Sec. 2722 (p); Compiled Code of Iowa, 1919, Sec. 3341
246  Laws of Iowa, 1868, Ch. 106
247  Laws of Iowa, 1890, Ch. 55
248  Laws of Iowa, 1906, Ch. 132; Supplement of 1913, Sec. 2726; Compiled Code of Iowa, 1919, Sec. 2445
249  Laws of Iowa, 1868, Ch. 95
250  Laws of Iowa, 1915, Ch. 142
251  Laws of Iowa, 1838, p. 103; Revision of 1860, Sec. 317
252  Laws of Iowa, 1839, Ch. 12
253  Revision of 1860, Sec. 2074
254  Laws of Iowa, 1868, Ch. 160
255  Laws of Iowa, 1864, Ch. 129
256  Code of Iowa, 1851, Ch. 18; Revision of 1860, Sec. 430
257  Laws of Iowa, 1845, Ch. 12; Code of Iowa, 1851, Ch. 19
258  Compiled Code of Iowa, 1919, Sec. 3231
259  Compiled Code of Iowa, 1919, Secs. 4783, 2872
260  Compiled Code of Iowa, 1919, Sec. 3194
261  Compiled Code of Iowa, 1919, Secs. 3164, 3178, 3188, 3211, 6985
262  Laws of Iowa, 1870, Ch. 109
263  Laws of Iowa, 1886, Ch. 139
264  Laws of Iowa, 1888, Ch. 48
265  Compiled Code of Iowa, 1919, Sec. 3150
266  Laws of Iowa, 1921, Chs. 68, 159
267  Laws of Iowa, 1858, Ch. 101
268  Laws of Iowa, 1858, Ch. 128
269  Laws of Iowa, 1845, Ch. 20
270  Laws of Iowa, 1872, Ch. 41
271  Laws of Iowa, 1872, Ch. 66
272  Laws of Iowa, 1872, Ch. 134
273  Laws of Iowa, 1880, Ch. 123
275 Laws of Iowa, 1882, Ch. 63
276 Laws of Iowa, 1904, Ch. 72
277 Laws of Iowa, 1892, Ch. 37; Laws of Iowa, 1907, Ch. 121; Laws of Iowa, 1909, Chs. 136, 137; Laws of Iowa, 1911, Ch. 101; Laws of Iowa, 1913, Chs. 189, 190
278 Laws of Iowa, 1915, Ch. 144
279 Laws of Iowa, 1921, Ch. 223
280 Laws of Iowa, 1896, Ch. 61
281 Laws of Iowa, 1860, (Ex. Sess.) Ch. 24
282 Laws of Iowa, 1890, Ch. 27
283 Laws of Iowa, 1884, Ch. 70
284 Code of Iowa, 1873, Sec. 1913
285 Code of Iowa, 1873, Sec. 4735
286 Laws of Iowa, 1870, Ch. 43
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288 Code of Iowa, 1851, Sec. 152; Revision of 1860, Sec. 360; Code of Iowa, 1873, Sec. 327; Code of Iowa, 1897, Sec. 482; Compiled Code of Iowa, 1919, Sec. 3165
289 Code of Iowa, 1851, Sec. 156; Code of Iowa, 1873, Sec. 331; Code of Iowa, 1897, Sec. 487; Compiled Code of Iowa, 1919, Sec. 3173

290 Code of Iowa, 1851, Sec. 608

291 Laws of Iowa, 1858, Ch. 158

292 Laws of Iowa, 1868, Ch. 29

293 Laws of Iowa, 1902, Ch. 137

294 Code of Iowa, 1873, Sec. 1876

295 Laws of Iowa, 1862, Ch. 19

296 Laws of Iowa, 1862, Ch. 108

297 Code of Iowa, 1851, Sec. 155; Code of Iowa, 1873, Sec. 330; Code of Iowa, 1897, Sec. 486; Compiled Code of Iowa, 1919, Sec. 3172

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299 Laws of Iowa, 1862, Ch. 17; Laws of Iowa, 1864, Ch. 43; Laws of Iowa, 1866, Ch. 27

300 Code of Iowa, 1873, Sec. 3796; Laws of Iowa, 1864, Ch. 129; Laws of Iowa, 1880, Ch. 184
301  Laws of Iowa, 1878, Ch. 58
302  Laws of Iowa, 1896, Ch. 46
303  Laws of Iowa, 1884, Ch. 70
304  Laws of Iowa, 1907, Ch. 20
305  Code of Iowa, 1851, Sec. 161; Code of Iowa, 1873, Sec. 334; Code of Iowa, 1897, Sec. 489; Compiled Code of Iowa, 1919, Sec. 3174
306  Laws of Iowa, 1907, Ch. 24; Supplement of 1913, Sec. 550 (a); Compiled Code of Iowa, 1919, Sec. 128
307  Laws of Iowa, 1844, Chs. 21, 29; Laws of Iowa, 1846, Ch. 100
308  Code of Iowa, 1851, Sec. 152; Code of Iowa, 1873, Sec. 327; Code of Iowa, 1897, Sec. 482; Compiled Code of Iowa, 1919, Sec. 3165
309  Code of Iowa, 1851, Sec. 157
310  Code of Iowa, 1851, Sec. 158
311  Code of Iowa, 1851, Sec. 500
312  Code of Iowa, 1851, Sec. 160
313  Code of Iowa, 1873, Sec. 333; Code of Iowa, 1897, Sec. 488; Compiled Code of Iowa, 1919, Sec. 3172
314  Code of Iowa, 1851, Secs. 157, 158; Revision of 1860, Sec. 798; Code of Iowa, 1873, Sec. 913; Code of Iowa, 1897, Sec. 1458; Compiled Code of Iowa, 1919, Sec. 4768

315  Laws of Iowa, 1858, Ch. 152

316  Revision of 1860, Sec. 802; Code of Iowa, 1873, Sec. 917; Code of Iowa, 1897, Sec. 1461; Compiled Code of Iowa, 1919, Sec. 4770

317  Code of Iowa, 1851, Sec. 212; Revision of 1860, Sec. 423; Code of Iowa, 1873, Sec. 3796; Code of Iowa, 1897, Sec. 492; Compiled Code of Iowa, 1919, Sec. 3179

318  Laws of Iowa, 1846, Ch. 99

319  Laws of Iowa, 1868, Ch. 29

320  Laws of Iowa, 1882, Ch. 151

321  Laws of Iowa, 1911, Ch. 67

322  Laws of Iowa, 1884, Ch. 197; Code of Iowa, 1873, Secs. 304, 307

323  Compiled Code of Iowa, 1919, Sec. 3354