54.221 Section corners and quarter posts; establishment, records; referendum, tax levy, limitation.

Sec. 1. That the boards of supervisors of the several counties in this state are hereby authorized to establish and perpetuate any government section corners or quarter posts in their respective counties, which they may have good reason to believe are lost or are in danger of being lost, by the employment of a surveyor therefor, who shall keep a full and complete record of his work, giving in detail the evidences by which any corner is identified, also the manner in which any lost corner is identified, also the manner in which lost corners are reestablished; which record shall be kept in the same book provided by the county for surveyors' records, and kept in the office of the county surveyor, and the record so made and entered by the surveyor aforesaid, shall be received as evidence in all the courts of this state wherein any question may arise as to the establishment or identification of such corner or corners: Provided, That such work shall be done only in such townships where a majority of the voters, voting, shall vote to raise such sum as is required, not exceeding 250 dollars for any 1 township of 36 sections, or in that proportion for townships of greater or lesser size, for such work by any surveyor authorized to do such work, as provided in section 1 of this act: And provided further, That nothing in this act shall apply to lands where section and quarter section lines are already properly established. Such sum to be assessed upon the real estate of such township, according to its cash value. Such assessment to be levied and the taxes therefrom collected in the same manner as other assessments and collection of taxes are made.