

## CHAPTER 68.

## SCHOOL TAX.

AN ACT to authorize a district school tax.

*Be it enacted by the General Assembly of the State of Iowa,*

**SECTION 1. District school tax.** That a tax may be levied in each organized school district in this state, for the purpose of building a school house in each district, and furnishing the same. Said tax to be levied and collected in the following manner:

**SEC. 2. Vote on tax—time and place of election.** Upon the written request of any three free-holders in said district, made to the moderator of the board of directors, asking that a vote may be taken, whether or not a tax shall be laid for the purposes above mentioned; said president shall forthwith order an election for that purpose, designating in three printed or written advertisements, set up in three of the most public places in said district, the time and place when and where said election shall be held, which elections shall be conducted as township elections, and the result of said elections, when in favor of a tax, shall be returned to the county commissioners' clerk as other election returns.

**SEC. 3. Vote to be viva voce.** The vote shall be taken in favor of or against a tax, which shall be given *viva voce*.

**SEC. 4. Tax when unpaid, amount.** If the vote then taken shall be in favor of a tax, the school directors shall then proceed to impose such tax as shall be sufficient to build and furnish said school house, but the amount of such tax shall not exceed five hundred dollars in any one year.

**SEC. 5. Tax how assessed—list of names.** Whenever it shall be voted that a tax shall be levied as above, the clerk of the board of directors shall obtain a transcript of the last assessment roll of the county, and shall add thereto any taxable property therein omitted, having himself assessed the value thereof, and when the tax shall have been apportioned thereon, by the district [77] board, said clerk shall post up a list of names of persons taxed, with the amount set opposite their names, and if not known, the number or description of the land, with the amount due upon the same, at least thirty days previous to proceeding to collect the same, during which time any one may pay the amount of their tax to said clerk.

**SEC. 6. Warrant for collection.** At the end of said time, the moderator shall issue his warrant directed to said clerk, who shall proceed to collect said tax, and hold it subject to the order of the moderator.

**SEC. 7. Neglect to pay tax.** Should any one, when called on, neglect or refuse to pay such tax, the collector shall proceed to collect the same by the distress and sale of goods and chattels found within his district, which sale shall be made and notice given as sales by constables.

**SEC. 8. Land sales for taxes.** When the owner of lands fails to pay the tax thereon, and personal property cannot be found, out of which to make the same, that fact shall be reported by the collector, with a description of the land on which said tax remains unpaid, to the county collector of taxes, in time for the same steps to be taken by said collector as are prescribed for the sale of lands for delinquent county tax for the same year: the lands shall be sold in like manner and with the same consequences as though sold for delinquent county taxes, and if for any cause they shall not be thus sold at the proper time, they may be sold the following year in the same manner and with the same consequences as is above contemplated.

**SEC. 9. County collector to hold tax.** When lands have been sold or tax collected, as contemplated in the 8th section of this act, the county collector shall hold the same subject to the order of the moderator for the proper school district, and which shall be paid over accordingly.

**SEC. 10. Tax paid in labor.** The clerk of said board of directors may receive in payment of said tax any labor or materials which may be agreed upon by said clerk and tax payer.

**SEC. 11. Clerk to give bond.** Before said clerk shall proceed to collect any such tax, he shall give bond and security to said board of directors, as a majority of them shall determine.

**SEC. 12. School houses commenced before Jan. twenty-fourth, forty-seven.** It shall be lawful for any school district, in which the building of a school house was commenced under the laws in force before the taking effect of the act of Jan. 24th, 1847, entitled an act supplemental and amendatory of an act to establish common schools, approved, January 16th, 1840, to proceed to the completion of said school house, in virtue of the laws then in force; and all taxes levied therefore, under said laws, shall be collected by the proper collecting officer of the district, and applied to that purpose as fully and effectually as if said act of January 26th, [24th,] 1847, had not been passed, and all [78] contracts heretofore made with the proper authorities of any school district, shall be obligatory upon, and may be enforced by or against their successors under this act.

**SEC. 13. When to take effect.** This act to take effect by publication in the Reporter and Standard of Iowa City.

Approved, January 25, 1848.

Published in the Standard February second, and in the Reporter February sixteenth, eighteen hundred and forty-eight.

## CHAPTER 69.

### MILITARY DUTY.

AN ACT requiring the assessors to take lists of persons subject to military duty.

*Be it enacted by the General Assembly of the State of Iowa,*

**SECTION 1. Duty of county assessors.** That the assessors in each organized county in this state be required to take, at the next annual assessment, a list of all able bodied white male citizens, between the ages of eighteen and forty-five years, subject to military duty in their respective counties, and return such list with their assessment roll to the clerk of the board of county commissioners, whose duty it shall be, within thirty days thereafter, to forward an abstract of said list to the governor of the state.

**SEC. 2. When to take effect.** This act shall take effect and be in force from and after its publication in the Iowa Capital Reporter, and Iowa Standard, published in Iowa City.

Approved, January 25, 1848.

Published in the Standard, February ninth, and in the Reporter, February twenty-third, eighteen hundred and forty-eight.