- 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.