

said accounts and vouchers to be approved by said Auditor, whereupon said Quartermaster General, or Adjutant General when acting as Quartermaster General, shall make an estimate for the next six months, as before, giving credit to be taken out of said estimate, for the amount of money on hand, said estimates to be made and said accounts rendered with the vouchers every six months. Estimate.

SEC. 3. At the expiration of the term of office of said Quartermaster General, or Adjutant General when acting as Quartermaster General, or on the closing up of the business of that Department, he shall make a final settlement with said State Auditor, and pay over to the Treasurer all money remaining in his hands, taking his receipt therefor. Settlement.

SEC. 4. All Acts and parts of Acts inconsistent with this Act are hereby repealed.

SEC. 5. This Act being deemed by the General Assembly of immediate importance, shall take effect upon publication in the State Register and Iowa Homestead, papers published in Des Moines, Iowa.

Approved March 18th, 1864.

I hereby certify that the foregoing Act was published in the State Register and Iowa Homestead on the 30th day of March, A. D. 1864.

JAMES WRIGHT, Secretary of State.

CHAPTER 50.

CORPORATE CITIES AND TOWNS.

AN ACT to make valid the proceedings of the corporate authorities of cities and towns, the acts of officers thereof, and the levy of taxes therein.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That in all cities and towns incorporated prior to the taking effect of an Act passed at the seventh session of the General Assembly of the State of Iowa, entitled "an Act for the incorporation of cities and towns," the proceedings of the corporate authorities, the acts of the officers thereof, and the levy of taxes therein, (except such as were levied for payment of indebtedness created to aid in the building of railroads,) since the taking effect thereof, are hereby made Proceedings made valid.

legal and valid in every respect, and for all purposes; *Provided*, That such proceedings, acts, and levy, were permitted or authorized by any special charters, or other previously existing laws, and were in violation of no other law than the Act above recited.

SEC. 2. This Act being deemed by the General Assembly of the State of Iowa of immediate importance, shall take effect and be in force from and after its publication in the State Register and Iowa Homestead, newspapers published in Des Moines.

Approved March 18th, 1864.

I hereby certify that the foregoing Act was published in the State Register and Iowa Homestead on the 30th day of March, A. D. 1864.

JAMES WRIGHT, Secretary of State.

CHAPTER 51.

APPRAISMENT OF PROPERTY.

AN ACT to amend sections 3362 and 3363 of the Revision of 1860.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 3362 of the Revision of 1860, be so amended as to read as follows:

Selecting appraisers.

Section 3362. For the purpose of ascertaining the value of property to be sold under execution, two disinterested householders of the neighborhood shall be selected as appraisers, one of whom shall be chosen by the execution debtor, his agent or attorney, or in case of the absence from the county of the execution debtor, his agent and attorney, by the officer issuing the writ if he resides in the county where the same is to be executed, or if not there, by the Clerk of the District Court of said county, and the other by the owner of the judgment, his agent or Attorney, or in the absence from the county of such owner, his agent and attorney, by the officer executing the writ, and said appraisers shall forthwith proceed to value such property according to its fair value at the time; and in case of their disagreement as to such value, they shall choose another disinterested householder of the neighborhood, and with his assistance they shall complete such valuation, the valuation to be sworn to by the appraisers.

Valuation.