

nected therewith, not to exceed in all the value of twelve hundred dollars. Limit of value.

Approved March 31st, 1866.

CHAPTER 92.

SOLDIERS' ORPHANS.

AN ACT regarding Soldiers' Orphans.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* Name of corporation. That if within four months from the end of this session of the General Assembly, the "Iowa Soldiers' Orphans' Home," an incorporation of that name and style, shall duly and legally convey and transfer, and duly deliver all its property, real and personal, including all its things in action, to a Board of Trustees, for them and their successors, which Board shall have been appointed by this General Assembly, and whose name and style shall be the "Board of Trustees of the Iowa Soldiers' Orphans' Home," then and upon that event, and when the same shall be by said Board determined to have transpired, the sections of this Act, numbered 2 to 12 inclusive, shall be held to be of force and validity, and not otherwise. Condition of transfer.

SEC. 2. The "Board of Trustees of the Iowa Soldiers' Orphans' Home" shall consist of one person from each Congressional District and one from the State at large, who shall be appointed by the General Assembly for two years and until their successors are elected and qualified. Board, of whom consist.

SEC. 3. Said Board shall govern and manage said Home, and shall have power to enact laws and rules for the regulation of all its concerns, and power also to alter the same, from time to time as shall seem to them proper; and shall also have full power to carry on and manage all the affairs of the said Home. Same, powers of.

SEC. 4. The members of said Board shall each receive the same mileage, going to and returning therefrom, as members of the General Assembly. Mileage.

SEC. 5. Said Trustees shall, before entering upon the discharge of their duties, take and subscribe an oath or affirmation to support the Constitution of the United States and of this State, and also faithfully to Oath of office

LAWS OF IOWA.

discharge the duties required of them by law and the by-laws that may be established.

First meeting
—when.

SEC. 6. Their first meeting shall be at Davenport, at such time as shall be announced to them by that member whose name stands first in list of members as chosen by the Assembly, and he shall make such call when it shall be announced to him by the President of the Association called the "Iowa Soldiers' Orphans' Home," that said Association is ready to conform to the provisions of Section 1 of this Act.

Who Presi-
dent.

General pow-
ers.

SEC. 7. Said Board shall have all the powers of reception, transmission and succession which belong to an incorporation, and shall choose a President, Treasurer, and Secretary from their own body, and determine the bonds to be given.

Tax, how
levied.

SEC. 8. The Census Board, when fixing the rate of State tax to be levied each year as required by Section 743 of the Revision of 1860, and Chapter 24 of the Acts of the extra session of the Ninth General Assembly, shall include in the rate so fixed three eighths of one mill on the dollar, tax for the support, education and maintenance of the Soldiers' Orphans; and the Board of Supervisors of the several counties shall levy the said tax as a part of the State tax for each year, which shall be collected and paid into the State Treasury as other State tax; and whenever any State tax shall be received at the State Treasury from County Treasurers, the State Treasurer shall apportion the same between the revenue fund proper and the Orphans' Home fund provided for in this Act, in proportion to the rate of tax levied for each of said funds, and shall receipt for the same accordingly. And if it shall appear to the Census Board in 1867, or any year thereafter, that the amount realized by the levy of the tax aforesaid, for the purposes aforesaid, is more than is necessary for the purposes aforesaid, they shall direct the levy of any such tax as may be sufficient therefor.

Amount.

How collect-
ed.

Expenses of
transmission.

SEC. 9. The expenses of the transmission of orphans to the Home, and of the board and management, shall be paid out of the said Orphan fund.

Tax, how
drawn.

SEC. 10. That the money arising from the tax provided for by this Act, shall only be drawn from the Treasury for the purpose of defraying the expenses incurred in the support of Soldiers' Orphans, and at no greater rate than eight and one-third dollars per month for each orphan actually supported in the Iowa Soldiers' Orphans' Home; and upon the presentation to the

\$8.33.
Maximum
amount per
head.

Auditor each month of a sworn statement of the number of orphan children supported by the said institution for the preceding month, and approved by the Census Board, it shall be the duty of the Auditor to draw his warrant upon the Treasurer, payable out of the funds aforesaid, to the Treasurer of the said Board, for the sum of eight and one-third dollars per month for each child; provided, that in estimating the number of children for any month the whole number of different children shall not be included, but only the average number for the entire month. Proviso.

SEC. 11. That if it shall be found necessary to the successful operation and support of the Iowa Soldiers' Orphans' Home, for the year 1866, and till the tax provided for by this Act is realized to anticipate any portion thereof, then it shall be competent for the President to draw his order or orders, countersigned by the Secretary, upon the Auditor for such sums as shall be by the Board found necessary, not exceeding in the aggregate twenty-five thousand dollars; and upon the approval of such orders by the Census Board, endorsed thereon, it shall be the duty of the Auditor to draw his warrant upon the Treasurer for such sums, payable out of any money in the Treasury not otherwise appropriated, which sums shall be returned to the Treasury out of the funds provided to be raised by this Act. How supported in 1866.

SEC. 12. Said Board shall make a full and minute report of all the disbursements of the Home, and of its condition, financial and otherwise, to each regular session of the General Assembly. Board, reports of.

SEC. 13. That the assessor of each ward and township in this State, before the first Monday in June, A. D. 1866, and when he is making the assessment in each year thereafter, for the term of two years, shall take an enumeration of all the children of deceased soldiers who were in the military service of the Government of the United States, from his ward or township, naming the company, regiment, battery, battalion, or organization to which the deceased soldiers belonged, and make accurate return to the Board of Supervisors of his county, designating the name, age, and sex of all the children belonging to the family of the deceased, for which the assessor shall receive the same compensation as for other services. Assessors—duties of.

SEC. 14. It shall be the duty of the Board of Supervisors to revise said enumeration list of orphans from time to time, by adding thereto or striking therefrom, as they may deem proper. Supervisors.

- Duties of Clerk Board** **SEC. 15.** It shall be the duty of the Clerk of the Board of Supervisors to furnish to the assessors of the several townships in his county such blanks as may be necessary for taking the aforesaid enumeration.
- Same.** **SEC. 16.** The Board of Supervisors of the several counties shall have control of the county orphan funds, and shall use the same for the maintenance and education of the orphans aforesaid, in such manner and in such sums as the exigencies of the case may demand, and for no other purpose.
- Same.** **SEC. 17.** The Board of Supervisors may levy a tax not to exceed one-half mill on the dollar, in any one year, on all the taxable property in their county, provided that there are any such orphans in their county needing such aid, and shall apply said fund in manner as hereinbefore directed.
- Same, duties of in relation to guardian.** **SEC. 18.** If the children of the deceased soldiers aforesaid have no natural or other guardian, or are neglected, the Board of Supervisors may appoint some suitable person in the township, whose duty it shall be to see that said children are cared for according to the spirit and intent of this Act.
- Name of fund.** **SEC. 19.** The funds raised under the provisions of Section 17, shall be called the "Soldiers' County Orphan Fund," and shall be levied, collected and paid out in the same manner as other county funds.
- Provisions of this act, how construed.** **SEC. 20.** The provisions regarding this county tax shall not be so construed as to prevent the orphans, or any number thereof, from their respective counties, to attend any Orphans' Home in this State.
- Publication.** **SEC. 21.** This Act being deemed of immediate importance by the Legislature, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa Homestead, newspapers published at Des Moines, Iowa.

Approved March 31st, 1866.

I hereby certify that the foregoing Act was published in the Iowa State Register April 2d, 1866, and in the Iowa Homestead April 2d, 1866.

JAMES WRIGHT, Secretary of State.