

- To employ assistants.** person sick with any contagious, malignant, or infectious disease. To employ all such persons as shall be necessary to carry into effect the regulations adopted and published according to the powers vested in the Board by this Act, and to fix their compensation, to employ Physicians in case of poverty, and to take such general precautions and actions as it may deem necessary for the public health.
- Fix pay.**
- Violation a misdemeanor.** SEC. 9. Any person who shall willfully violate any of the regulations so made and published by the Board of Health, shall be guilty of a misdemeanor, and upon conviction thereof, shall be subject to a fine or imprisonment, such fine not to exceed one hundred dollars, and such imprisonment not to exceed thirty days.
- Penalty.**
- Expenses—how paid.** SEC. 10. All expenses incurred by the several Boards of Health in the execution of this act shall be a charge upon their respective towns or cities, for the purpose of defraying which a tax may be levied by such Board of Health upon the property in such town or city, upon the valuation of property, at the last assessment of such property sufficient to defray all expenses so incurred.
- May levy tax.**
- Notice.** SEC. 11. Ten days' notice of such levy shall be given in the manner prescribed by law for the collection of taxes, when it shall be the duty of the Marshal of such town or city to collect the same, and pay it into the hands of the Treasurer of the Board of Health.
- Marshal to collect. To whom paid over.**

Approved April 2d, 1866.

## CHAPTER 108.

### NATIONAL BANKS TAXED.

AN ACT to provide for the taxation of the shares of National Banks.

- Shares of National Banks taxed.** SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all the shares of the Banking Associations organized within the State pursuant to the provisions of the Acts of Congress, "to provide a national currency, secured by a pledge of United States Stocks, and to provide for the circulation and redemption thereof" held by any person or body corporate, shall be included in the valuation of the

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personal property of such person or body corporate or corporation in the assessment of taxes in the township, incorporated town, or city where such Banking Association is located and not elsewhere, whether the holder thereof resides in such township, incorporated town or city, or not, but not at a greater rate than is assessed upon other moneyed capital in the hands of individuals of this State, provided that the real estate of such Associations shall be subject to State, county or municipal taxes to the same extent according to the value as other real estate is taxed.

Not more than individuals.

SEC. 2. That it shall be the duty of the principal accounting officer of each of said associations, to list the shares of the Association giving the assessor the name of each person owning shares, and the amount owned by each; and for the purpose of securing the collection of the taxes assessed upon said shares, each Banking Association shall be liable to pay the same as the agent of each of its share holders, having their property in its possession with a view to investing or loaning the same for pecuniary profit under the provisions of Section 725 of the Revision of 1860, and it shall be the duty of the Association to retain so much of any dividend or dividends belonging to any share holder as shall be necessary to pay any taxes levied upon his or her shares.

Principal officer to list.

Bank as A'gt to pay.

Shall retain dividends.

SEC. 3. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register, and Iowa Homestead, newspapers published in Des Moines, Iowa.

Publication.

Approved April 2d, 1866.

I hereby certify that the foregoing Act was published in the Iowa State Register, April 14th, 1866, and in the Iowa Homestead April, 1866.

JAMES WRIGHT, Secretary of State.

## CHAPTER 109.

AN ACT to amend Section No. 4155 of the Revision of 1860, regulating the fees of County Surveyors.

### FEES OF COUNTY SURVEYORS.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That Section No. 4155 of the Re-Former Sec. amended.