

of this State, or any of them, are hereby authorized to use, in their respective counties, the system for the assessment and collection of taxes, known and described as the "Weeks's Tax System," and also "Weeks's Condensed Index," anything in the statutes of this State to the contrary notwithstanding.

Boards of supervisors authorized to use Weeks's Tax System and Condens'd Index

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

Taking effect.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register*, April 16, and in *The Daily Des Moines Statesman*, April 16, 1870.

ED WRIGHT, *Secretary of State*.

## CHAPTER 106.

### TAXATION OF RAILROAD PROPERTY.

AN ACT for the Taxation of Railroad Property.

APRIL 12.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That each railroad company, owning or operating a railroad in this State, shall annually, on or before the fifteenth day of February of each year, make out and file with the Treasurer of State a sworn statement, setting forth, first—the amount of gross receipts of their railroad for the year ending the thirty-first day of December preceding; second—the number of miles of main track of their railroad in each county on the thirty-first day of December preceding; which statement shall be sworn to by the president and secretary of such company and by the general superintendent of their railroad or any two of them.

B. R. Co.'s to file with Treasurer of State statement of gross receipts.

SEC. 2. The State Treasurer shall levy on said gross receipts a tax as follows, viz.: On the first \$3,000 or part thereof per mile, one per centum; and on receipts of over \$3,000 and under \$6,000 per mile, two per centum; and on the excess of receipts over \$6,000 per mile, three per centum; which taxes the said railroad companies shall pay on or before the first day of March, after which time said taxes if not paid shall become delinquent, and the same penalties and interest shall attach as on other taxes.

Treasurer of State to make levy.

Taxes delinquent.

SEC. 3. After the said taxes become delinquent, the Treasurer of State shall proceed to collect the same in the same manner and with the same rights and powers as a sheriff under execution, except that no process shall be necessary, to authorize the treasurer to seize and sell property for the collection of said taxes.

Treasurer to collect. When and how.

SEC. 4. One-fifth of the taxes levied and collected as aforesaid shall remain in the State treasury to be used in the same manner as the several revenues of the State, and the other four-fifths of said taxes shall be apportioned by the Treasurer of State to the several counties through which the said roads respectively run, in proportion to the number of miles of main track of road in each county, and shall be paid over by him to the treasurer of the county entitled thereto.

Treasurer of state to apportion four-fifths of taxes to counties, according to miles of road.

Duty of Treasurer in case company shall fail to furnish statement.

SEC. 5. If any railroad company shall fail to furnish the sworn statement required by this act on or before the time herein provided, the Treasurer of State shall on or before the first day of March ascertain as nearly as possible the gross earnings of such delinquent company, and shall assess thereon the tax as herein provided, together with a penalty thereon of thirty per cent. for such neglect, which tax and penalty shall be collected as provided by the third section of this act. When the Treasurer of State has to incur any expense either in the assessment or collection of said taxes after they become delinquent, he shall add one per centum on the amount of taxes due, which shall be his compensation for said assessment and collection. The taxes herein provided for shall be in lieu of all taxes for any and all purposes on the road-bed, right of way, track, rolling-stock and necessary buildings for operating their road, except as hereinafter provided; but other property belonging to such company, whether personal or real, shall be taxed as property of individuals in the respective counties in which the same may be situated.

Penalty.

One per cent of be added to am't.

SEC. 6. No provision of this act shall be held to apply to any railroad bridge across the Mississippi or Missouri river, but such bridges shall be assessed and taxed on the same basis as the property of individuals.

Not applicable to R. R. bridges over certain rivers.

Repealing clause.

SEC. 7. All acts and parts of acts inconsistent with this act are hereby repealed.

Approved, April 12, 1870.