

GENERAL AND PUBLIC ACTS  
OF THE  
FOURTEENTH GENERAL ASSEMBLY  
OF THE  
STATE OF IOWA.

PASSED AT THE REGULAR SESSION THEREOF, BEGUN AND HELD AT DES  
MOINES, THE CAPITAL OF THE STATE, ON THE EIGHTH DAY  
OF JANUARY, MDCCCLXXII.

CH. 6.]                      CHAPTER I. \*                      [S. F. 51.

COUNTY BRIDGES.

AN ACT Authorizing the Appropriation of Money to build Bridges. JANUARY 31.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the board of supervisors of any county in this State, having a population of more than fifteen thousand, may appropriate, for the construction of any one bridge which is, or may hereafter become, a county charge, within the limits of said county, such sum as may be necessary, not exceeding the sum of forty dollars per lineal foot: *Provided,* That in no case shall they appropriate for said purpose to exceed twenty-five thousand dollars. Boards of supervisors in larger counties may appropriate for county bridges, \$40 per foot.

SEC. 2. The common council of any incorporated city within this State may appropriate a sum not exceeding ten dollars per lineal foot to aid in the construction of any county bridge within the limits of such city. City councils may appropriate \$10 per foot.

\* See chapters LIII. and CXXX.

SEC. 3. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Repealing clause  
In force when.

SEC. 4. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and Daily State Leader, newspapers published at Des Moines, Iowa.

Approved, January 31st, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, January 31, 1872, and in *The Daily Iowa State Register*, February 1, 1872.

ED WRIGHT, *Secretary of State.*

CH. 11.]

CHAPTER II.\*

[S. F. 60.]

LOCAL TAXES TO BUILD RAILROADS.

FEBRUARY 16. AN ACT to Regulate Taxes and the Collection thereof voted to aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the county treasurers or township collectors are hereby prohibited from collecting any tax which has been or may hereafter be voted to aid in the construction of any railroad, under chapter one hundred and two of the acts of the Thirteenth General Assembly, by the people of any township, incorporated town, or city, contrary to or in violation of the terms or provisions of any special reservation or condition inserted in the notices calling an election, or contrary to any contract, agreement, or stipulation in writing, made between the railroad company to be benefited by such tax, and the township, town, or city authorities, for the benefit of the people, or contrary to resolutions or inducements in writing extended by said railroad company to the people, before or after voting said aid; nor shall any such taxes become due, bear interest, become delinquent, collectable, or payable contrary to any such provision, special reservation, condition, resolution, inducement, contract, agreement, or stipulation in writing.

Revenue officers prohibited from collecting tax, when.

1870: ch. 102.

Such taxes not to become delinquent contrary to contract.

SEC. 2. That a certified copy, made by the trustees or proper officers of any township, incorporated city, or

\* See chapter x.