

the reports of said society for the years 1869 and 1870, and shall be distributed as follows: Ten copies each to the Governor, Lieutenant-Governor, Secretary of State, Auditor of State, State Treasurer, Register of State Land Office, Attorney-General, Judges of the Supreme Court, and to each member of the General Assembly; two hundred copies to the Iowa State Agricultural College; five copies to the Iowa State University; five copies to the Iowa State Historical Society; two copies to each incorporated college in the State; one copy each to the auditor and clerk of the district court of each county, to be kept in the office; and one copy to each newspaper published in the State; the remainder to be distributed by direction of said society.

Sec. 6. That the sum of one thousand dollars be appropriated annually for the use and benefit of said society, and shall be paid by the Auditor of State, upon the order of the president of said society, in such sums, and at such times as may be for the interests of said society: *Provided*, That two hundred dollars of the amount appropriated by this act shall be awarded in premiums for the growing of forest-trees in this State.

\$1,000 appropriated annually.

Proviso.

Approved, April 6th, 1872.

CH. 69.]

CHAPTER XXVI.

[H. F. 279.

TAXATION OF RAILROAD PROPERTY.

AN ACT to Tax Railroad Property, Regulating such Taxation, and Releasing certain Taxes herein named. APRIL 6.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be the duty of the Census Board, on the first Monday of March in each year, to assess all the property of each railroad company in this State, excepting the lands, lots, and other real estate of a railroad company not used in the operation of their respective roads.

Census Board to assess railroad property.

SEC. 2. It shall be the duty of the president, vice-president, or general superintendent, and of such officers as the Census Board may designate, of any railroad company, owning, leasing, or operating any railroad within this State, to furnish said Board on or before the 15th day of February, in each year, a statement, signed and sworn to

Officers of companies to furnish statement, showing:

by such officer or officers, which statement shall embrace in detail and show, for the year ending January 1st, preceding:—

no. miles operated;

1. The whole number of miles owned, operated, or leased in the State by any railroad company making the return.

no. miles, and amount of property in each county;

2. The number of miles owned, operated, or leased by such company, with a detailed statement of all property of every kind located in each county in the State.

amount of rolling stock, and other property.

3. Also a detailed statement of the number of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating, or repairing such railroad in this State; and on roads which are part of lines extending beyond the limits of this State, the return shall show the actual amount of rolling-stock in use on the company's line in the State during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire road operated by the company, and the gross earnings of the road in this State, and all property designated in section 3, of this act, and such other facts as the Census Board shall in writing require.

gross earnings.

SEC. 3. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire road within the State, and shall include the right of way, road-bed, bridges, culverts, rolling stock, depots, station-grounds, shops, buildings, gravel-beds, and all other property, real and personal, exclusively used in the operation of such railroad. In assessing said railroad and its equipments, the said Census Board shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all other matters necessary to enable said Census Board to make a just and equitable assessment of said railroad property. If a part of any railroad is without this State, then, in estimating the value of its rolling-stock and movable property, they shall take into consideration the proportion which the business of that part of the road lying within the State bears to the business of the road without the State: *Provided*, That the valuation by the Census Board of the property of railroads shall be in the same ratio as that of the property of individuals.

Property to be valued at cash value, and to include everything used in operating road.

Gross earnings to be considered.

proviso: valuation same as that of individuals.

SEC. 4. The Census Board, on or before the 15th of March, shall transmit to the board of supervisors of each county through which any of said roads run, a statement

Census board to inform board of supervisors of

showing the length of main track of road within such county, and the assessed value per mile of said road as fixed by a pro rata distribution per mile of the assessed value of the whole property named in section three of this act. Said statement shall be entered upon the proper records of said several counties.

length of road in each county, and value per mile.

SEC. 5. It shall be the duty of the board of supervisors of said counties, at their first meeting after receiving such statement, to make and enter in the proper record an order, stating and declaring the length of the main track, and assessed value of such road lying within each city, town, township, and lesser taxing district, in said county through which said road runs, as fixed by the distribution of the amount assessed by the Census Board, which aforesaid amount shall constitute the taxable value of said property for all taxable purposes. And the amount due each city or incorporated town, under the provisions of this act, shall be paid over, when collected by the county treasurer, to such city or town, and the board of supervisors shall transmit a copy of said order to the city council or trustees of each city or incorporated town or township.

Duty of board of supervisors.

Amount due cities and towns to be paid over by county treasurer.

SEC. 6. All such railroad property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

Railroad property how taxable.

SEC. 7. All laws in force relating to the enforcement of the payment of delinquent taxes, shall be applicable to all taxes levied under the provisions of this act, and whenever any taxes levied under this act shall become delinquent, the county treasurer, having control of such delinquent taxes, shall proceed to collect the same in the same manner, and with the same right and power, as a sheriff under execution, except that no process shall be necessary to authorize him to seize and sell engines, cars, or any other rolling stock for the collection of said taxes.

Procedure with delinquent taxes.

Powers of county treasurer.

No process necessary to seize rolling stock.

SEC. 8. Lands, lots, and other real estate belonging to any railroad company not exclusively used in the operation of the several roads, shall be subject to assessment and taxation the same as other similar lands in the several counties wherever situated.

Other property of railroad companies, how assessed.

SEC. 9. Every railroad company which shall have paid all taxes on gross earnings provided for by chapter 106, of the acts of the Thirteenth General Assembly, shall be released from the payment of all other taxes which may have been levied upon the road-bed, right of way, track, rolling stock, and necessary buildings for

Companies released from the payment of certain taxes.

1870: ch. 106.

operating their road, and no taxes for prior years for State, county, municipal, or any other purpose, for which any tax can be levied under the laws of the State, up to the first day of January last, shall be collected from any such railroad company on such property.

Act not to apply to rivers on the boundaries.

SEC. 10. 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.

Census board to assess, when.

SEC. 11. In case the proper officer of any railroad company shall fail to make the statement under oath herein named, the Census Board shall proceed to assess such railroad property, and shall add thirty per cent. to the assessable value thereof.

Provision for the tax of 1872.

SEC. 12. *Provided*, That for the tax of 1872, the return under oath shall be by the first day of June next, and the board of supervisors shall perform the requirements of this act at their September meeting in September next, and the assessment for the year shall be made in the month of July next, by the Census Board.

Repealing.

SEC. 13. All laws and parts of laws, inconsistent with the provisions of this act, are hereby repealed.

Publication clause.

SEC. 14. This act, being deemed of immediate importance, shall take effect after publication in the Daily State Register and Daily Leader, newspapers published in the city of Des Moines.

Approved, April 6th, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, April 6, and in the *Daily Iowa State Register*, April 9, 1872.

ED WRIGHT, *Secretary of State*.

CH. 71.]

CHAPTER XXVII.

[H. F. 204.]

QUALIFICATION OF ROAD COMMISSIONERS' ASSISTANTS.

APRIL 6.

AN ACT to Amend Section Eight hundred and thirty-five, of the Revision of 1860, so as to Authorize Road Commissioners to Swear their Assistants.

Revision: §885 amended.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section eight hundred and thirty-five, of the Revision of 1860, be, and the same is hereby, amended to read as follows :