

Sec. 5. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Daily State Register, and Daily State Leader.

Approved, April 6th, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, April 9, and in the *Daily Iowa State Register*, April 10, 1872.

ED WRIGHT, *Secretary of State.*

CH. 75.] CHAPTER XXXI. [S. F. 32.

POLL-TAXES IN CITIES AND TOWNS.

APRIL 6. AN ACT Authorizing Municipal Corporations to Levy Poll-Taxes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That municipal corporations, whether organized under special charters, or under the provisions of chapter fifty-one, Revision of 1860, and where by the terms of the charter the same are invested with the care and control of streets and highways within their respective limits, are hereby empowered to provide by ordinance that all able-bodied male residents of the incorporation, between the ages of twenty-one and fifty years, shall between the first day of April and the first day of September in each year, either by themselves or satisfactory substitutes, perform two days' labor upon the streets, alleys, or highways within such incorporation, at such times and places as the proper officer may direct, and upon three days' notice in writing given.

SEC. 2. That said municipal incorporations may further provide, by ordinance, that for each day's failure to attend and perform the labor as required, at the time and place specified, the delinquent shall forfeit and pay to the incorporation the sum of any sum not exceeding two dollars for each day's delinquency, and that all such sums remaining unpaid on the first day of September in each year, may be treated and collected as taxes on property, and the same shall be a lien on all the property of the delinquent that may be listed for taxation and assessed and owned by him on the first day of November of the same year.

Municipal corporations having control of streets may require male residents between 21 and 50 to work on same

Rev : ch. 51.

Forfeiture for non-compliance :

to be collected as other taxes.

Sec. 3. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Des Moines Daily Register, and Ottumwa Daily Courier. In force when.

Approved, April 6th, 1872.

I hereby certify that the foregoing act was published in the *Ottumwa Daily Courier*, April 9, and in the *Daily Iowa State Register*, April 10, 1872.

ED WRIGHT, *Secretary of State.*

CH. 76.]

CHAPTER XXXII.

[S. F. 184.

ACKNOWLEDGMENTS IN FOREIGN COUNTRIES.

AN ACT Concerning Acknowledgments of Deeds and other Instruments in Writing, executed in Foreign Countries. APRIL 6.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That chapter forty-six of the laws of the Eleventh General Assembly be, and the same is hereby, repealed, and that in lieu thereof the following provisions are enacted: 1868: chapter 46 superseded.

Sec. 2. All instruments in writing, deeds, mortgages, or other conveyances of lands within this State, or powers of attorney, or any other written documents which are executed without the United States, may be acknowledged or proven before any ambassador, minister, secretary of legation, consul, charge d'affaires, consular agent, or any other officer of the United States, in a foreign country, who is authorized to issue certificates under the seal of the United States. Said instruments in writing may also be acknowledged or proven before any officer of a foreign country, who is authorized by the laws thereof to certify to the acknowledgments of written documents; but the certificate of acknowledgment by a foreign officer must be authenticated by one of the above named officers of the United States, whose official written statement, that full faith and credit is due to the certificate of such foreign officer, shall be deemed sufficient evidence of the qualification of said officer to take acknowledgments and to certify thereto, and of the genuineness of his signature or seal if he have any. All instruments in writing already executed or which may be hereafter executed in accordance Instruments in writing executed in foreign countries how proved.

Certificate of foreign officer, how authenticated.

Credit due such certificate.

Instruments heretofore executed, when declared valid.