

terms of office to be determined by lot. The six directors shall constitute a board of directors for the district, and they shall, at their first regular meeting in each year, elect a president from their own number, and at their meeting on the third Monday of September in each year a secretary and treasurer, to be chosen outside of the board: *Provided*, That in all independent districts having a population of less than five hundred there shall be three directors elected, who shall organize by electing a president from their own number, also a secretary and treasurer who may or may not be members of the board: *And provided further*, That in all independent districts already organized the terms of office of such directors as may have been chosen previous to the taking effect of this section for two or three years shall not be interfered with by its passage."

Secretary and treasurer to be chosen in September.

Secretary nor treasurer need be member of board of three.

Sec. 2. Secretaries and treasure[r]s of school-districts elected on the third Monday of March, 1874, shall hold their offices until the third Monday of September, 1874, and until their successors are elected and qualified.

Term of office of present secretary and treasurer.

Approved March 18th, 1874.

CHAPTER 28.

COUNTY TAX LEVY.

AN ACT to Amend Section 796, Title VI., Chapter 1, of the Code of H. F. 263. 1873 ["Of the Assessment of Taxes"].

Be it enacted by the General Assembly of the State of Iowa: SECTION 1. That subdivision two of section 793[6] of the code of 1873 be and the same is hereby amended by striking out the word "Four" in the second line of said sub-division two of section 796 of the code of 1873, and inserting in lieu thereof the word "Six:" *Provided*, That the provisions hereof shall not apply to counties having a population exceeding 14,000 inhabitants.

Code: § 796. Counties of not more than 14,000 population may levy tax of six mills on the dollar.

Approved March 18th, 1874.

CHAPTER 29.

REMISSION OF PENALTY AND INTEREST ON PERSONAL PROPERTY TAXES.

AN ACT to Remit the Penalty and Interest on Delinquent personal Property Taxes in certain Cases. H. F. 265.

Be it enacted by the General Assembly of the State of Iowa: SECTION 1. That in all cases where the county treasurer in any county in this state has neglected for the term of four years, or more, to bring forward the delinquent taxes on personal property,

Code: § 845.
Where personal property tax has not been collected for four years, board of supervisors to remit penalties and interest.

Publication clause.

on the tax-books, as required in section 845, chapter 1, title VI. of the code, or has for four years or more neglected to collect said tax by distress and sale of personal property or real estate, upon which said tax is a lien, it shall be the duty of the board of supervisors of the county to remit all of the penalties and interest that may have accrued on such delinquent taxes, on the payment by the person liable for the same of the original amount of such tax.

SEC. 2. This act being deemed of immediate importance shall take effect from and after its publication in *The Daily State Leader* and *The Daily State Register*, newspapers published at Des Moines.

Approved March 18th, 1874.

I hereby certify that the foregoing act was published at Des Moines in *The Iowa Daily State Leader* and *The Iowa Daily State Register* April 4, 1874.

JOSIAH T. YOUNG, Secretary of State.

CHAPTER 30.

COSTS IN PRELIMINARY EXAMINATIONS.

S. F. 21.

AN ACT to Amend Section 4254, Chapter 12, of Title Twenty-five of the Code of 1873, relating to Preliminary Examinations.

Appeal from judgment taxing costs against prosecuting witness.
Code: §§ 4254, 4689, and 4691.
Costs shall be taxed against state, when.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 4254, chapter 12, title twenty-five of the code of 1873, be amended by striking out of line seven (7) of said section the words "Eighty-nine" and inserting in lieu thereof the words "Ninety-one," and by adding, "Otherwise the costs shall be taxed against the State," to said section.

Approved March 18th, 1874.

CHAPTER 31.

INSPECTION OF COAL-MINES.

H. F. 273.

AN ACT to Provide for the Inspection of Coal-Mines. [Substitute for for Chapter 8, Title XI., Code.]

Board of supervisors may appoint inspector, who must be practically acquainted with mining.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the board of supervisors of each county, in which coal or other minerals are mined, may, at their first regular session in each year, appoint an inspector of mines, who must be practically acquainted with mining and competent to fulfill the duties of his office, who shall, before entering upon the duties of his office, take an oath for the faithful and impartial discharge thereof, and whose duty it shall be to inspect twice during each year all mines and collieries in his county, in which more than