

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