in aid of a railroad from Chariton, Iowa, to within one eighth of a Conferred mile of Lacona, Iowa, is hereby declared collectible and payable M. and S. R. to the Chariton, Des Moines & Southern Railroad Company the R. Co. same as if the name of the company had been mentioned in the notices and call for said election and according to the terms and conditions recited in said notices of election; Provided, said Proviso. company shall locate a depot within one half mile of Lacona.

Sec. 2. This act, being deemed of immediate importance, to Publication. take effect from and after its publication in the Iowa State Register and Indianola Herald; *Provided*, said publication shall be

free of expense to the state.

Approved, March 15, 1878.

I hereby certify that the foregoing act was published in the *Indianola Herald*, March 21, 1878.

JOSIAH T. YOUNG, Secretary of State.

CHAPTER 50.

EXEMPTIONS FROM TAXATION.

AN ACT to Amend Section 798, and to Repeal Section 799, of Title Sub. H. F. 184. 6, Chapter 1, of the Code, relating to Exemptions for planting and cultivating Forest Trees.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 798, of title 6, chapter 1, of the Code, Code, 2788 be amended, by adding, after the word "planted," in the fifth Planting of line, the words: "Provided, That such exemption be applied forest trees. only to the realty owned by the party claiming the exemption, not to exceed each one hundred and sixty acres of land, upon which the trees are grown and in a growing condition."

SEC. 2. That section 799 of the Code be and the same is hereby code, 2799 re-repealed.

SEC. 3. This act, being deemed of immediate importance, Publication. shall be in force and effect on and after its publication in the Iowa State Register, Iowa State Leader, and Staats Anzeiger, newspapers published in Des Moines.

Approved, March 15, 1878.

I hereby certify that the foregoing act was published in the Iowa State Register, March 16, Iowa State Leader, March 16, and in the States Anzeiger, March 22, 1878.

JOSIAH T. YOUNG, Secretary of State.