

CHAPTER 113.

IN RELATION TO COMMON SCHOOLS.

S. F. 87. AN ACT amendatory of Section 1802 of the Code of Iowa.

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

SECTION 1. That section 1802 of the Code be amended by adding after the word *number*, in the eleventh (11) line, the following: "Who shall not be entitled to vote except in cases of a tie."

Code, § 1802,
amended.
President of
board of di-
rectors.

Proviso:

Provided, That no measure or motion shall be considered as having been adopted by the board unless there shall be three votes in favor thereof.

Approved, March 25, 1878.

CHAPTER 114.

TAXATION OF SLEEPING AND DINING CARS.

S. F. 312. AN ACT to Tax Sleeping and Dining Cars, Amending Section 1318, Chapter 5, Title X, of the Code.

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

SECTION 1. That in addition to the matters required to be contained in the statement provided for in section 1318 of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the state, and the total number of miles that said cars have been run or operated each month within and without the state.

Code, § 1318,
amended.
Railroad
company
shall return
number of
sleeping and
dining cars
used.

Executive
council shall
assess the
same.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the state shall bear to the monthly average number of miles that such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals.