

votes of said county shall be the county seat of Clayton county.

SEC. 8. That in case the county seat is removed from Prairie Laporte, the district court for the county of Clayton shall be held at that place until a court house is provided at the new county seat.

Approved January 14, 1840.

[Chap. 49.]

AN ACT amendatory to "An act for assessing and collecting county revenue," approved January 24, 1839.

Repeal.

SECTION 1. *Be it enacted by the Council and House of Representatives of the Territory of Iowa,* That so much of the act to which this is amendatory as renders improvements upon real estate subject to taxation, be and the same is hereby repealed, and it shall be the duty of the county assessor to assess any real estate by him assessed at the actual value, which such real estate would bear without the improvements thereupon.

Tax how levied.

SEC. 2. That no tax on real estate for the year eighteen hundred and thirty-nine, omitted in the assessment for that year, shall be levied in the year eighteen hundred forty, on any land purchased from the United States previous to that period.

Poll tax.

SEC. 3. That the county commissioners, should they deem it necessary, may annually, at their regular session in July, or so soon thereafter as the assessment roll is filed, levy a poll tax not exceeding one dollar nor less than fifty cents on every qualified voter in the county under fifty years of age. That part of the second section of the act to which this is amendatory which relates to this subject, is hereby repealed.

Repeal.

SEC. 4. That so much of the same act as prohibits merchants and store keepers having a license to sell goods, from selling clocks upon their own premises without a special license for that purpose, be and the same is hereby repealed.

Exempt.

SEC. 5. That the following property is hereby declared exempt from taxation, viz: the stock in trade of any merchant or store keeper trading under a license from the county commissioners of the proper county, school lands, or property of any kind belonging or appertaining to schools, sheep, the

property of all literary or scientific institutions, together with public buildings and other property belonging to the territory.

SEC. 6. That the county commissioners of any county are hereby empowered to extend the time of the county collector of such county for making his returns, (as prescribed in the fourteenth section of the act aforesaid,) to such period as they may deem requisite, and the said collector is hereby authorized to proceed to collect taxes and make sales during the time of such extension, in the same manner as is prescribed in the act aforesaid, the day of such sales to be appointed by the board of county commissioners, at such times as they may think proper, conforming in all other respects with the provisions of the act aforesaid. Time may be extended.

SEC. 7. That that part of the same act which makes it the duty of the sheriff or collector to make his returns to the board of county commissioners, on the first Monday in January annually, is hereby repealed: *Provided*, That it shall be the duty of said sheriff or collector to pay over to the county treasurer the sums collected for taxes as fast as he shall receive the same. Repeal.

SEC. 8. That when any assessor in any county in this territory now elected or appointed, or who may be hereafter elected or appointed under the provisions of the act to which this act is amendatory, has good reason to believe that any person is disposed to equivocate or unwilling to render a true account of his or her property subject to taxation, such assessor is hereby empowered, at his discretion, to swear such person to give a true account of the quality and quantity of such property, according to the best of his or her knowledge and belief. And should any person, when so required, refuse to testify as aforesaid, such assessor shall ascertain the taxable property of such person from the best information to be derived from other sources; and the person so refusing to testify shall pay such assessor the sum of five dollars, for his extra trouble, which may be recovered as other debts. May swear persons.

SEC. 9. That whenever any assessor elected or appointed as aforesaid, shall deem it necessary, he may appoint a deputy assessor to be approved of by the board of county commissioners, who shall take an oath before the clerk of such board for the faith- May appoint deputy.

ful discharge of his duties, and for whose acts the assessor shall be personally responsible.

Acts repealed. SEC. 10. That all parts of the act to which this is amendatory, contradictory to this act are hereby repealed.

Approved January 14, 1840.

[Chap. 50.]

AN ACT to incorporate the Bloomington mill and manufacturing company.

Persons incorporated.

SECTION 1. *Be it enacted by the Council and House of Representatives of the Territory of Iowa*, That Charles A. Warfield, Joseph Williams, Adam Oglevie, Robert C. Kinney, Edward E. Fay, John W. Brady, John H. Richmond, Thomas Johnson, Lewis M'Kee, James G. Morrow, William St. John, Matthew Matthews, and Henry Reese, and their associates, be and they are hereby declared a body politic and corporate, under the name of the "Bloomington mill and manufac uring company," and by that name shall have succession, and shall have all corporate powers, sue and be sued, and use a common seal.

Powers.

Capital.

SEC. 2. The capital stock of said corporation shall be ten thousand dollars, to be increased at will, by a majority of the stockholders, to one hundred thousand dollars.

Shares.

SEC. 3. Said capital stock shall be divided into shares of fifty dollars each.

May hold estate.

SEC. 4. Said corporation may purchase, hold and convey any estate, personal or real, for their own benefit: *Provided* Such estate does not exceed in value the capital stock paid in.

May build dam.

SEC. 5. Said corporation are hereby authorized to construct a dam across the Muscatine slough, within the limits of township seventy-six, range two west, which dam shall be so constructed that when completed, it will form a good and sufficient bridge for crossing the said slough, and shall be a free bridge for the use of the public.

Erect mills, &c.

SEC. 6. The corporation shall have power to erect mills, warehouses, and other necessary buildings and improvements on lands owned by said company, and to erect and establish all kinds of machinery.

Books to be opened.

SEC. 7. The before mentioned persons are hereby appointed commissioners, and a majority of them may, on the first Monday of May next (or on any