

estate of six hundred and forty and 91-100 dollars (\$640 91-100) leaving a loss to said Lowry of six thousand five hundred thirty-two and 02-100 dollars (\$6,532 02-100). The amount of loss, said Lowry has made good to the county by the payment thereof in full; therefore,

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

SECTION 1. That the board of supervisors of Polk county, Iowa be, and are hereby authorized and empowered to submit at the next general election to the qualified voters of Polk county, Iowa, a proposition for and against refunding to Wm. Lowry, ex-treasurer of Polk county, his loss of six thousand five hundred and thirty-two and 02-100 dollars (\$6,532 02-100). Proposition to refund.

SEC. 2. And if the proposition so submitted shall receive a majority of the votes cast for it, in the affirmative, then the board of supervisors of Polk county, Iowa, are hereby authorized and empowered to refund to ex-treasurer Lowry the amount of said loss. Loss refunded if proposition carries.

SEC. 3. This act being deemed of immediate importance shall take effect from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published in the city of Des Moines, without expense to the State. Publication.

Approved, March 20, 1884.

I hereby certify that the foregoing act was published in the *Iowa State Register* April 22, and in the *Iowa State Leader* March 25, 1884.
J. A. T. HULL, *Secretary of State.*

CHAPTER 27.

COURSE OF STUDY AT AGRICULTURAL COLLEGE.

AN ACT to Repeal Section 1621 of the Code of 1873, (Chapter 4, Title 5, F. XII,) and to enact a Substitute therefor, relating to a Course of Study for the State Agricultural College.

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

SECTION 1. That section 1621 of the Code is hereby repealed and the following is enacted in lieu thereof: Code, sec. 1621 repealed

SEC. 1621. That there shall be adopted and taught at the state agricultural college a broad, liberal and practical course of study in which the leading branches of learning shall relate to agriculture and the mechanic arts, and which shall also embrace such other branches of learning as will most practically and liberally edu- Course.

cate the agricultural and industrial classes in the several pursuits and professions of life including military tactics.

SEC. 2. That all acts and parts of acts inconsistent with this act are hereby repealed.

Approved, March 20, 1884.

Repealing
clause.

CHAPTER 28.

TAXATION OF CERTAIN RAILROAD LANDS.

H. F. 496.

AN ACT to Provide for the Assessment and Taxation of Lands within the State of Iowa, granted to Railroad Companies or Corporations which have become earned but not patented.

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

Land earned
but not
patented,
taxed.

SECTION 1. That all lands lying within the state of Iowa, which have been heretofore granted or may be hereafter granted to any railroad company or corporation by the general government or by the general government to the state of Iowa and by the state granted to any such railroad company or corporation shall be subject to assessment and taxation within the counties wherein situated from and after the year the same may be earned, to the same extent as though patents had been issued to, and the title of record was in such railroad companies or corporations. The fact that such lands are claimed by more than one such company or corporation shall in no way affect the liability of such lands to assessment and levy, *provided*, nothing herein contained is intended to subject any lands to taxation for the past that were not taxable prior to the passage of this act.

Proviso.

SEC. 3. [Sec. 2.] Parol evidence shall be admissible to prove when said lands were earned.

Evidence.

SEC. 4. [Sec. 3.] All acts or parts of acts inconsistent with this act are hereby repealed.

Repealing
clause.

Approved, March 20, 1884.