

that the whereabouts of the owner or consignee of such goods is not known to affiant; which affidavit shall be filed by such justice of the peace in his office for the inspection of any person interested in the same, and he shall also enter in his estray book a statement of the contents of the affidavit, and the time and place, where, and by whom the same was made. In case the whereabouts of the owner or consignee is known, the person having the property above mentioned in possession shall, before the expiration of three months from receipt of goods, give notice to such owner or consignee of said fact, and shall also make an affidavit to same, together with description of property before a justice of the peace, and the justice shall make a statement of contents of the affidavit in estray book. In either case above mentioned the justice shall order the property sold as provided in the next section.

Make affidavit.  
Justice make entry in estray book.  
Give notice to known owner.

Property sold.

SEC. 2. All acts or parts of acts inconsistent with this act are hereby repealed.  
Approved April 8, 1896.

CHAPTER 108.

AN ACT fixing the burden of proof in a certain class of actions against telegraph companies.

S. F. 219.

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

SECTION 1. In any action against any telegraph company for damages caused by erroneous transmission of telegram or by unreasonable delay in delivery of telegram, negligence on part of telegraph company shall be presumed upon proof of erroneous transmission or of unreasonable delay in delivery, and the burden of proof that such error or delay was not due to negligence upon its part shall rest upon such company;

Action against telegraph company for negligence.

Burden of proof.

*Provided,* that no action for the recovery of such damages shall be maintained unless a claim therefor is presented in writing to such company, officer or agent thereof, within sixty days from the time cause of action accrues.

No action unless claim be presented in writing in sixty days.

Approved April 30, 1896.

CHAPTER 109.

AN ACT to provide for a general levy for state purposes.

S. F. 453.

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

SECTION 1. That there shall be raised by levying a tax by valuation upon the assessed taxable property of the state, the following sums for the purposes hereinafter set forth:

Tax levied for general state purposes.

For general state purposes, to be designated as the general revenue fund, the sum of one million, four hundred thousand dollars (\$1,400,000) upon the assessed value of