

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 All acts or parts of acts inconsistent with this act are hereby repealed.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

property for the year A. D. 1896, and one million, four hundred thousand dollars (\$1,400,000) upon the assessed value of property for the year A. D. 1897, in lieu of the two mill tax.

State board to compute the rate per cent.

SEC. 2. The state board of equalization shall annually compute the rate per cent. required to produce the above amount, anything in any other act providing a different manner of ascertaining the amount of revenue to be required to be levied for state purposes to the contrary notwithstanding; and when so ascertained the auditor of state shall certify to the county auditors the proper rate per cent. thereof, and also such definite rates for other purposes as are now or may hereafter be provided by law, to be levied and collected as state taxes; and all laws or parts of laws in conflict are hereby repealed.

Auditor of state to certify to the county auditor.

SEC. 3. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and in the Des Moines Leader, newspapers published at the city of Des Moines, Iowa.

Approved April 14, 1896.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, May 1, 1896.

W. M. MCFARLAND,  
Secretary of State.

## CHAPTER 110.

S. F. 6.

AN ACT tendering to the United States jurisdiction over certain Indians residing in Iowa, and over their lands, and the privilege of purchasing land in Tama county for Indian school purposes.

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

United States to have the jurisdiction of lands owned by Indians.

SECTION 1. That, except as hereinafter provided, exclusive jurisdiction of the Sac and Fox Indians residing in Iowa and retaining the tribal relation, and of all other Indians dwelling with them, and of all lands now or hereafter owned by or held in trust for them as a tribe, be and the same is hereby tendered to the United States, and that, as soon as the United States shall accept and assume such jurisdiction, all such jurisdiction on the part of the state of Iowa shall cease.

United States may purchase lands for schools.

SEC. 2. Consent is hereby given to the United States to purchase any land in Tama county to be used for and in connection with any school or schools to be established and managed by federal authority for the education of said Indians.

Courts may exercise jurisdiction in criminal cases.

SEC. 3. Nothing contained in this act shall be so construed as to prevent on any of the lands referred to in this act the service of any judicial process issued by or returnable to any court of this state or judge thereof, or to prevent such courts from exercising jurisdiction of crimes against the laws of Iowa committed thereon either by said