

one neglects to pay it before the first day of January, following the levy of the tax, the Treasurer is directed to make the same by distress and sale of his personal property, excepting such as is exempt from taxation, and the tax list above shall be sufficient warrant for such distress." And the county Treasurer is hereby authorized to appoint one or more deputies to aid and assist in collecting the taxes thus to be made by distress and sale.

§ 2. Section 498 of the code shall be, and the same is hereby amended so as to make it the duty of the Treasurer, in publishing the notice of the sale of real estate for taxes, to describe each tract about to be offered for sale by him.

§ 3. This act to be in force from and after its publication in the Iowa City newspapers.

APPROVED January 25, 1855.

I certify that the foregoing Act was published in the Iowa City newspapers, February 14th, 1855.

GEO. W. McCLEARY, Sec. of State.

CHAPTER 163.

DISBURSEMENT.

AN ACT in relation to disbursing officers, and agents.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That in all cases where any appropriation has heretofore been made, or shall hereafter be made, as a contingent fund for any office, or officer, it shall be the duty of the person, or persons, disbursing said contingent fund, to open, and keep an account with said fund, showing when, to whom, and for what, said contingent fund has been expended, and to take and preserve receipts, for all funds, or amounts expended by him or them, as aforesaid.

§ 2. In all appropriations heretofore made, or hereafter to be made, for any purpose, and to be expended for said State, under the direction or supervision of any person, or

Disbursed. persons, charged therewith, it shall be the duty of said person, or persons, to open an account with said fund, showing when, to whom, and for what, the same, or any part thereof, has been expended, and take and preserve receipts for all services, thus paid out by them.

Report. § 3. The person, or persons, mentioned in the preceding sections, shall make report to each session of the Legislature, of the manner, to whom, and when, said moneys were by them paid out or expended.

Liquidation. § 4. No person above mentioned shall be credited with any expenditure as aforesaid, unless expended in the manner contemplated by the law making such appropriations, nor unless he preserves proper receipts, or vouchers for each sum paid, as above mentioned.

Recovered. § 5. All such sums, not accounted for, as above mentioned, may be recovered by the State from the person, or persons, charged therewith, together with fifty per cent. damages on the same.

Damages.

APPROVED January 25, 1855.

Published by direction of the Governor, on the 28th February, 1855. in the Iowa City papers.

GEO. W. McCLEARY, Secretary of State.

CHAPTER 164.

INQUISITION.

AN ACT to authorize the appointment of Commissioners to settle with State Officers and others.

Commissioners.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That there shall be three Commissioners selected in the manner hereinafter specified, whose duty it shall be, to examine and report the accounts, and condition of the following officers, to wit: Secretary of State, Auditor of State, Treasurer of State, Superintendent of Public Instruction, and the contingent funds heretofore set apart for all of

Contingent funds.