

of Iowa, That each commissioned and non-commissioned officer and private who has enlisted, or who may enlist under requisitions made or to be made by the United States Government on the Governor of this State for volunteers, shall be paid out of the "War and Defense Fund" of this State, for the time between the date said volunteers were or may be ordered into quarters by the Governor, to the time they have been or may be mustered into the United States army, at the same rate of compensation that the same ranks are entitled to in the United States Army.

SEC. 2. If said volunteers are ordered into quarters by the Governor for the service referred to in the first section of this act, and subsequently discharged without being mustered into service of the United States Government, they shall be paid in the same way and manner as above provided.

SEC. 3. All volunteers which have been ordered into quarters by the Governor and rejected before mustering into the service of the United States, shall be paid at the same rate as above provided from the date of order to the date of rejection.

SEC. 4. No person shall be entitled to any compensation under the provisions of this Act, who shall have received or be entitled to any compensation for same services rendered under any laws of the United States, or any other laws of this State and no commissioned officer, non-commissioned officer, or private who has deserted from the ranks, or refused to take the oath required, shall receive pay for any service he may have rendered.

SEC. 5. This Act being deemed by the General Assembly to be of immediate importance, to take effect and be in force from and after its publication in the Iowa State Register and Iowa State Journal, anything in the laws of this State to the contrary notwithstanding.

Approved May 28th, 1861.

I hereby certify that the foregoing Act was published in Iowa State Journal of June 7th, 1861, and in Iowa State Register of June 12th, 1861.

ELIJAH BELLS, Sec'y of State.

## CHAPTER 12.

### PROPERTY DESTROYED BY TORNADO, TAXES REBATED.

AN ACT to authorize the Boards of Supervisors to rebate taxes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That in all cases where buildings have been or shall hereafter be destroyed by tornadoes or other unavoidable casualty after

the same have been assessed for taxes, the Board of Supervisors of the proper county may on application of the party in interest, his agent or attorney, rebate from the taxes on the assessed valuation thereof, (as the case may require) an amount equal to the tax on or the valuation of the property actually destroyed, so that no tax shall be collected upon that part of the property so destroyed, provided that the provisions of this act shall only extend to such assessments as have been made for the year in which the loss may occur.

SEC. 2. This act being deemed of immediate importance shall take effect from and after its publication in the Iowa State Journal and State Register.

Approved May 28th, 1861.

I hereby certify that the foregoing Act was published in Iowa State Journal of June 7th, 1861, and in Iowa State Register of June 12th, 1861.

ELIJAH SELLS, Sec'y of State.

## CHAPTER 13.

### COMMISSIONERS.

AN ACT to provide for the payment of certain Commissioners and others.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the members of any Military Board of Commissioners or of any other commission or agency under the laws passed at this session, shall be paid out of the War and Defense Fund, any thing in any law passed at this session to the contrary notwithstanding; *Provided,* that in cases where the laws of this session do not establish the compensation of the members of said commission or agency, they shall receive such compensation as the Board of Auditors established at this session shall deem just and equitable.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force upon publication in the Iowa State Register, Iowa State Journal and the Commonwealth, or either two of them, any thing in the laws of this State to the contrary notwithstanding.

Approved May 28th, 1861.

I hereby certify that the foregoing Act was published in Iowa State Journal of June 7th, 1861, and in Iowa State Register of June 12th, 1861.

ELIJAH SELLS, Sec'y of State.