

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.