

## CHAPTER 23.

## SUPPORT OF FAMILIES OF VOLUNTEERS.

AN ACT empowering the Board of Supervisors to make appropriations for the support of the families of volunteers.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the Board of Supervisors of any county of this State shall have power to appropriate out of the county funds of their county, such sums as they may decide to be necessary for the support of the families of those persons who have volunteered, and are in the actual military service of either the United States or of the State of Iowa, who are in destitute circumstances, and whose families resided in the county making the appropriation at the time of the enlistment of said volunteers, and whose families still continue to reside in said county.

SEC. 2. This Act being deemed by the General Assembly of immediate importance shall take effect and be in force from and after its publication in the Iowa State Journal, the Iowa State Register, and the Commonwealth, or either two of said newspapers, any law of this State to the contrary notwithstanding.

Approved May 29th, 1861.

I hereby certify that the foregoing Act was published in Iowa State Journal of June 7th, 1861, in Iowa State Register of June 12th, 1861, and Commonwealth of June 11th, 1861.

ELIJAH SELLS, Sec'y of State.

## CHAPTER 24.

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| 1. The rate of levy increased.                                          | 4. Fee for publishing delinquent tax list reduced—Post notices—description by the largest quantity. |
| 2. Board Supervisors meet in September, to levy taxes, instead of June. | 6. Taxes collected by sale of any property.                                                         |
| 3. Board of Co. Equalization meet annually.                             |                                                                                                     |

## REVENUE.

AN ACT to amend an Act, entitled, "An Act in relation to Revenue," being Chapter 45 of the Revision of 1860.

SECTION. 1. *Be it enacted by the General Assembly of the State of Iowa*, That the word "two" in the last line of the first subdivision of section 710 and the word "two" in the twelfth line of section 743 of Chapter 45 of the Revision of 1860, being "An Act in