

## 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

relation to Revenue" be and the same are hereby stricken out and the words 'two and one half' inserted in lieu thereof. And the Census Board may direct the levy of a tax for State purposes not exceeding two and one half mills on the dollar, any thing in said act or other laws of this State to the contrary notwithstanding.

SEC. 2. That the Board of Supervisors of each County shall hold a session on the first Monday in September, in the year 1861 and each year thereafter, at which session they shall levy the several taxes as required by sections 710 and 746 of said chapter as numbered in said Revision, and may transact such other business as may legally come before them.

SEC. 3. That the words "and next succeeding the general election" in section 739 be and they are hereby stricken out, and all provisions of said chapter 45 inconsistent with the provisions of this act are hereby repealed.

SEC. 4. That the words "twenty cents" in the 16th line of section 764 of said Chapter 45 as numbered in said Revision be and the same are hereby stricken out and the words "a sum not exceeding ten cents" be inserted in lieu thereof and that all after the word "sale" in the 16th line of said section is hereby stricken out and the following is enacted in lieu thereof, to wit: The County shall pay the cost of publication, but it shall be the duty of the Treasurer to act in good faith, and procure the publication of said delinquent tax list for the lowest sum in his power, and in no case shall the County be liable for more than the amount charged to the delinquent lands for advertising, and if the Treasurer cannot procure the publication of said notice for that sum, or if for any other reason the Treasurer is unable to procure the publication of said notice in his County, it shall be his duty to post up written notices of said sale in four of the most public places in his County four weeks before sale and notice so given shall have the same force and effect as though the same had been published in a newspaper. In giving notice of the sale of lands or town lots for taxes it shall be the duty of the Treasurer in cases where the name of the owner of any delinquent lands or town lots is unknown, to embrace the largest quantity practicable in each description of such lands and it is made the duty of the Auditor of State at the earliest practicable day after the passage of this act, to notify the Clerks of the respective County Boards of Supervisors of the passage of this act and transmit to each of them a copy of this Act, and such instructions as he may deem advisable.

SEC. 5. That the words, "as the same are recorded on the tax list the amount of taxes for each year," in section 764 of Revision of 1860, are hereby repealed and there is hereby enacted in lieu thereof, the words, "for the delinquent taxes of the preceding year and such real property as has not been advertised for the taxes of previous years, and on which the taxes remain due and delinquent, and the amount of taxes."

SEC. 6. That all of section 759 of the Revision of 1860 after the word "title," is hereby repealed, and there is enacted in lieu thereof, the words, "the Treasurer is authorized and directed to collect the delinquent taxes by the sale of any property upon which the taxes are levied, or any other personal or real property belonging to the person against whom the taxes are assessed."

SEC. 7. This act being deemed of immediate importance by the General Assembly, shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Journal.

Approved May 27th, 1861.

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

ELIJAH SELLS, Sec'y. of State.