

to give them all proper facilities to enable them to carry out the design and intention of this Act.

SEC. 36. 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 Daily State Register and Des Moines Times, newspapers published in the City of Des Moines, and the Daily Davenport Gazette, a newspaper published in the City of Davenport, or any two of them. Take effect.

Approved September 11th, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register September 14th, 1862, in the Des Moines Times September 17th, 1862, and in the Davenport Gazette September —, 1862.
 ELIJAH SELLS, Secretary of State.

CHAPTER 30.

LEGALIZING ACTS OF BOARDS OF SUPERVISORS.

AN ACT to legalize appropriations made by the Boards of Supervisors for the payment of Bounties for enlistments, and for the support of the families of persons in the military service of this State, or of the United States and to authorize the levy and collection of a Special Tax for the payment of the same, also to legalize the levy of certain Taxes heretofore levied.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the appropriations made by the respective Boards of Supervisors of the different Counties of this State for the purpose of paying Bounties for enlistments in the service of the United States or for the support of families of persons in the military service of the United States, or of this State, be and the same are hereby legalized and declared to be legal and binding on said Counties, in the same manner and with the same effect as if said Boards of Supervisors had possessed full power and authority by law to allow the same at the time of making any such appropriations whether the same be paid out of the ordinary County fund or of the Special fund hereafter provided for, or out of the Swamp Land fund. Bounties granted to volunteer soldiers legalized.

SEC. 2. That the said Boards of Supervisors shall have full power and authority to cause any Warrants, issued or to be issued under any appropriations specified in the first Section of this Act, to draw interest at any Warrants may draw interest.

rate not exceeding ten per centum per annum and to be receivable in payment of this Special Tax, in the same manner as County Warrants are receivable for County Taxes.

SEC. 3. That the Boards of Supervisors of the several Counties of the State (which have made or may make such appropriations) are hereby empowered to vote Bounties for enlistments in the service of the United States and this State, and to make appropriations for the support of the families of persons in the military service of this State or service of the United States, and in addition to the taxes they are now directed to levy by law, shall for the current year at their regular meeting in October, or at a special session to be held by them for that purpose, if they shall deem it necessary, at such time as they shall direct, and annually hereafter whenever they shall deem it necessary, at the time when they levy the other taxes now required by law, levy a special tax for the payment of said appropriations for bounties for enlistments, or any part thereof, or the interest thereon, or for the support of families of persons in the military service of the United States or of this State, with the same power and effect as they are now authorized by law to do for ordinary county purposes, which taxes may be paid in warrants, as provided in section two of this Act, and the said special tax shall be collected in the same manner as other county taxes are collected, shall draw interest at the same rate, shall be subject to the same penalties for non-payment, and in the collection thereof generally, shall be treated as the ordinary taxes for county purposes: *Provided*, that in case the Board of Supervisors of any county has heretofore levied any special tax for the purpose of paying such appropriations as those named in section one of this Act, the levy of such tax is hereby made and declared to be valid and binding, and shall have the same force and effect as if such Board of Supervisors had been fully authorized and empowered by law to levy such tax when the same was done, and in such county no future levy is required to be made, but it shall be at the option of the Board of Supervisors of such county to proceed to collect such special tax under such levy or to make a new levy under the provisions of this section.

May vote bounties and provide for the support of families of volunteers.

May levy a special tax for the payment of bounties or for support of families of Volunteers.

Former Acts legalized.

Disposition of revenue from special Act.

SEC. 4. Said special tax when collected shall constitute a special fund for the payment of any and all warrants, and the interest thereon, issued or to be issued by any County in this State in payment of any bounty for

enlistments, or for the support of families as mentioned in the first section of this Act.

SEC. 5. 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 Daily State Register and the Des Moines Times, newspapers published in the City of Des Moines. Take effect.

Approved September 11th, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register September 20th, 1862, and in the Des Moines Times September 24th, 1862.

ELIJAH SELLS, Secretary of State.

CHAPTER 31.

SCHOOL HOUSE TAX IN IOWA CITY.

AN ACT to legalize the assessment and levy of School and School House Taxes in Iowa City, Iowa.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the assessment and levy of taxes hereafter made in Iowa City, Johnson County, Iowa, for Schools and School House purposes in the year 1860, on the valuation of 1858, be and the same are hereby declared legal and valid in every respect, as if the same had been regularly and legally made. Assessment and levy of tax legalized.

SEC. 2. This Act being deemed of immediate importance shall take effect from and after its publication in the Des Moines Times and State Register, newspapers published at Des Moines, without expense to the State. Take effect.

Approved September 11th, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register September 20th, 1862, and in the Des Moines Times September 24th, 1862.

ELIJAH SELLS, Secretary of State.

CHAPTER 32.

MC GREGOR.

AN ACT to legalize certain acts of the Town Council of McGregor.

SECTION 1. *Be it enacted by the General Assembly of*