

to the said Auditor, and shall also send such warrants receipted as aforesaid for the interest paid thereon, to the State Treasurer who shall cancel and file such warrants, and send to such County Treasurer receipts therefor, to apply on State and Federal taxes as aforesaid.

The Auditor may issue warrants for interest.

SEC. 2. Upon the issuing of Warrants on said War and Defense Fund hereafter, by said Auditor, or upon the return to him, for that purpose, of such warrants already issued, the warrants on the War and Defense Fund issued by the Auditor shall be for the amount of principal and interest, keeping an account of such interest separately in sums of two, three and five dollars each, as near as may be.

Re-issue of warrants.

SEC. 3. Upon the return to the Auditor of any such warrants heretofore issued, for the purpose of receiving in lieu thereof others of small denomination, the said Auditor shall cancel those so returned and file the same in his office, and issue others in lieu thereof, as provided in Section 2 of this Act, payable to the payee, naming him, or bearer, and shall mark the same on their face as re-issued, and they shall be known as "Re-issued War and Defense Fund Warrants," and shall not bear interest, and shall be numbered and registered separately from warrants of original issue; and the State Treasurer shall also, when received from County Treasurers, file and list such re-issues, separately from warrants of original issue.

State Treasurer shall file and list separately from original issue.

SEC. 4. This Act being deemed by the General Assembly of immediate importance shall take effect upon its publication in the Daily State Register, the Daily Des Moines Times, and the Iowa Homestead and Northwestern Farmer, or any two of them, newspapers published at Des Moines.

Approved March 10th, 1862.

I hereby certify that the foregoing Act was duly published in the Daily State Register and Daily Des Moines Times, March 13th, 1862.
ELIJAH SELLS, Secretary of State.

CHAPTER 22.

WIDOWS AND MINOR CHILDREN OF DECEDENTS.

AN ACT to provide for the maintenance of the widows and minor children of decedents, and to amend Section 2403, of the Revision of 1860.

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

the State of Iowa, That the appraisers, appointed to appraise the personal property belonging to the estate of any decedent, shall set off and allow to the widow and children under the age of fifteen years of such decedent, if any there be, or if there be no widow, then to such children sufficient provisions, or other property, to support them for twelve months from the death of the decedent; and if the widow or such children have since the death of the deceased, and previous to such allowance consumed for their support any portion of the estate, the appraisers shall take the same into consideration in determining the amount of the allowance.

SEC. 2. When there is not sufficient personal property or property of a suitable kind to set off to the widow and children as provided in the preceding section, the appraisers shall certify what sum or further sum in money is necessary for the support of such widow or children.

SEC. 3. The appraisers shall not include in the appraisal the provisions, property or money set off and allowed by them to the widow or children, but the same shall be stated in a separate schedule, signed by them and returned to the office of the County Judge.

SEC. 4. The court may on petition of the widow, or other person interested, review the allowance made to the widow or children mentioned in the preceding Section, and increase or diminish the same, and make such order in the premises as it shall deem right and proper.

SEC. 5. All that part of Section twenty-four hundred and three (2403) of the Revision of 1860, in the following words, "previous to the time when a sufficient amount for such maintenance can be paid to them out of their share of the estate, which amount so advanced shall afterwards be deducted from their respective portions," be and the same is hereby repealed.

Approved March 10, 1862.

CHAPTER 23.

BOARD OF SUPERVISORS.

AN ACT to authorize Boards of Supervisors to divide townships into election precincts in certain cases.

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