

pose of the same as provided by law for the returns and poll books of other townships.

SEC. 7. When any township shall have been divided into election precincts, as authorized in this Act, no person shall be entitled to vote in such township at any other place than in the election precinct in which he resides at the time he offers his vote.

SEC. 8. This Act shall be in force from and after its publication according to law.

Approved March 10th, 1862.

CHAPTER 24.

FORT DODGE TAX.

AN ACT authorizing the County Treasurer of Webster County to apportion certain taxes assessed on certain lands and town lots in said county.

WHEREAS portions of Sections Nos. 17, 18, 19, 29 and 30, in Township 89, north of Range No. 28, west of the Principal Meridian, Iowa, in Webster County, containing not exceeding twelve hundred acres of land, have heretofore been owned by what is known as the "Fort Dodge Land Company," with title in the name of Jesse Williams, Trustee for John Lemp and others, and

WHEREAS, a question involving the taxation of certain portions of said lands has been decided in the Supreme Court of the State affecting the liability of said lots and lands for certain taxes thereon levied, and

WHEREAS, portions of said lands have been laid out, platted, and recorded as the Town Company's Addition to Fort Dodge, and the said lots and blocks so constituting said addition with the remaining portion of said lands have been divided among the different members of said Company, and have been conveyed to the different parties composing the same; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the County Treasurer of Webster County, as soon after the taking effect of this Act as possible, and by the first day of June next, be and he is hereby authorized and required to apportion the entire amount of taxes now assessed upon all of said

Co. Treasurer
may apportion
certain
tax.

lots and lands, and to fix the proportionate amount for each part, tract or parcel of the same, for each year separately.

Shall charge delinquent when apportioned on the tax book of 1861.

SEC. 2. That said Treasurer shall make up in the tax book of said county for the year 1861, separate lists for each year, of all taxes now assessed and unpaid on each separate tract or parcel of land or lots as the same are now divided in the plat of the "Town Company's Addition to Fort Dodge," and the deeds of division of the aforesaid lands not platted in said addition; and the said taxes so apportioned shall, for each year, in the aggregate, amount to the full amount of taxes levied for that year on the lands so laid out and divided as aforesaid, and the said taxes so apportioned on each separate piece or parcel of lots or lands shall be as binding upon the same, and shall be a lien upon the same separately, the same as the original taxes levied were a lien upon the lands upon which said taxes were levied.

Cancel in old books.

SEC. 3. The said Treasurer shall mark canceled upon the tax books of said county upon which the taxes appear now levied and upon the apportionment of said taxes as aforesaid; the said lots and lands shall be released from the lien of said taxes, except as provided by Section two of this Act on the property to which the same are apportioned.

Compensation to Treasurer.

SEC. 4. The County Treasurer shall receive reasonable pay for his services out of the County Treasury, to be audited as other claims against said County.

SEC. 5. This Act shall take effect from and after its publication in the Daily Register, and in the Fort Dodge Democrat.

Approved March 10th, 1862.

I hereby certify that the foregoing Act was published in the Daily Register March 15, 1862, and in the Fort Dodge Democrat March 15th, 1862.

ELIJAH SELLS, Secretary of State.

CHAPTER 25.

BONDS OF COUNTY OFFICERS.

AN ACT providing for the recording of the Bonds of County Officers.

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