

ber of such persons filed with him by the Secretary of the Board of Education.

SEC. 94. "An Act to confer certain powers on towns and cities for school purposes, passed December 24th, 1858; "An Act to amend an Act entitled an Act to provide a system of Common Schools," passed December 24th, 1859; "An Act providing for the boundaries of districts in certain cases," passed Dec. 24th, 1859; "An Act to amend an Act to confer certain powers on towns and cities for school purposes," approved February 26th, 1860; "An Act to amend an Act passed by the Board of Education, December 24th, 1859, entitled an Act to amend an Act entitled an Act to provide a system of Common Schools," approved April 2d, 1860; "An Act to amend an Act passed by the Board of Education December 24th, 1859, entitled an Act to provide a system of Common Schools," approved April 2d, 1860; "An Act to amend an Act passed by the Board of Education Dec. 24th, 1859, entitled an Act to amend an Act entitled an Act to provide a system of Common Schools," approved April 2d, 1860; "An Act defining the duties and regulating the compensation of County Superintendents," passed December 17th, 1861; "An Act to amend an Act entitled an Act to amend an Act entitled an Act to provide a system of Common Schools," passed December 19th, 1861, and all other Acts, and parts of Acts contravening the provisions of this Act, are hereby repealed.

CHAPTER 173.

REVENUE.

AN ACT to amend Chapter forty-five of the Revision of 1860, being an Act in relation to Revenue.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the Board of Supervisors of each county of this State, in addition to the taxes they are now directed to levy by the provisions of section one of chapter forty-five of the Revision of 1860, shall annually levy the per centum of taxation of the "Federal Tax," as prescribed in section eleven of the Act passed by the Ninth General Assembly, entitled "An Act for the as-
Levy of Federal Tax.

assessment, levy and collection of the quota of this State, of the tax laid on the United States by the Act of Congress approved August 5th, 1861, or any subsequent Acts and the payment of Auditor's Warrants on the War and Defense Fund."

City & Town
Assessor.

SEC. 2. In addition to one Township Assessor in each township in the State, as provided for in section 726 of said chapter forty-five, of which this Act is amendatory, there shall be elected in each city and incorporated town in the State, at the General Election for State and County officers in each year, by the qualified voters of such city or town, a separate city or town assessor, who shall hold his office for one year from the first day of ~~June~~ following his election, and until his successor is elected and qualified; who shall be the assessor of all persons and property within the territory of such city or incorporated town; and in such cases the township assessor shall be restricted in his duties to the persons and property of his township exclusive of the territory of such city or incorporated town; and the assessor of such city or town before entering upon the duties of his office, shall take and subscribe an oath, as required of the township assessor, and shall give bond with two or more sureties to be approved by the Council of his city or town, in the sum of five hundred dollars, payable to the city, or town, and conditioned for the faithful discharge of the duties of his office, which bond shall be filed and preserved by the Clerk of said city or town.

Compensati'n
of Assessor.

SEC. 3. Section 730 of said chapter forty-five is hereby repealed, and in place thereof it is hereby enacted as follows:

Each assessor shall be allowed one dollar and fifty cents for each day he shall have been faithfully employed in discharging the duties of his office, to be paid out of the County Treasury.

Board of Su-
pervisors to
classify.

SEC. 4. Section 731 of said Chapter forty-five is hereby repealed, and in place thereof it is enacted that the Board of Supervisors of each county shall at their meeting in January in each year, classify the several descriptions of property to be assessed, for the purpose of equalizing such assessment; and the Clerk of said Board shall on or before the adjournment of said Board, deliver to each member thereof as many certificates of such classifications as there are assessors in his township, one of which shall be by him delivered on or before the fifteenth day of January in each year, to each such assessor.

SEC. 5. The words "amount of capital employed in

merchandise," at the end of the fourth and commence- Sec. 732, R.,
ment of the fifth line, in subdivision three of section 732, amended.
of said chapter 45, are hereby stricken out, and the words
"value of merchandise," are inserted in place thereof.

Sec. 6. In addition to the information now required Additional
to be transmitted in an abstract by the Clerk of the statistics,
Board of Supervisors to the State Auditor as provided Clerk to
for in section 741 of said chapter 45, there shall be made transmit.
out and transmitted by the Clerk at the time he trans-
mits the information now required, under a subdivision
numbered 4, an abstract of the aggregate value and
number of cattle, the aggregate value and number of
horses, the aggregate value and number of mules, the
aggregate value and number of sheep, and the aggre-
gate value and number of swine over six months of age,
as the same are returned to the Clerk of said Board of
Supervisors by the assessors of his county.

Sec. 7. All of section 761 of said chapter 45 after Repeal part
the word "taxes," in the 8th line from the top on page of Sec. 761, R.
119, to the next period following the word "act," is
hereby stricken out and repealed.

Sec. 8. It shall be the duty of the State Auditor, Auditor fur-
from time to time, to prepare and furnish to all the nish forms.
Clerks of the Boards of Supervisors and the County
Treasurers and collectors of taxes, directions and forms,
in compliance with which such Clerks, Treasurers and
Collectors shall severally keep their accounts relating to
the revenue. Also, forms for the reports required to be
made by said officers to said Auditor; and forms of re-
ceipts to be given by the Treasurers and Collectors of
taxes to tax-payers; and said Clerks, Treasurers and
Collectors shall conform in all respects to the forms and
directions thus prescribed.

Sec. 9. All of section 766 of said chapter, on page Homestead
120, after the word "permit" in the ninth line thereof taxes.
to the end of the section, is hereby stricken out and re-
pealed, and in place thereof it is enacted as follows: In
all cases where the homestead is listed separately as a
homestead it shall be liable only for the taxes thereon.

Sec. 10. Whenever the County Treasurer shall give Sale of real
notice of the sale of real property for delinquent taxes, property.
by posting up written notices of such sale, he shall be-
fore making such sale, file in the office of the Clerk of
the Board of Supervisors of his County, a copy of said
notice with his certificate indorsed thereon, setting forth
that said notice had been posted up in four of the most
public places in his county, four weeks before the sale,
which said certificate shall be subscribed by him and

sworn to before said Clerk, and shall be prima facie evidence of the facts therein stated.

Clerk liable to fine.

SEC. 11. After the word "Treasurer" in the sixth line of section 774 of said chapter, page 112, there is hereby inserted the words, "or Clerk as the case may be."

Evidence of assignment.

SEC. 12. At the end of section 778 of said chapter, page 122, there is hereby added as follows: "and the statement in the Treasurer's deed, of the fact of the assignment, shall be prima facie evidence of such assignment."

Redemption of real property.

SEC. 13. Section 779 of said chapter is hereby repealed, and in place thereof it is enacted as follows: Real property sold under the provisions of this Act, or the Act to which this is amendatory, may be redeemed at any time before the expiration of three years from the date of the sale, by the payment to the Clerk of the Board of Supervisors of the proper County, to be held by him subject to the order of the purchaser, of the amount for which the same was sold, and thirty per centum of such amount immediately added as a penalty with ten per cent interest per annum on the whole amount thus made from the day of sale, and also the amount of all taxes, interest and cost paid for any subsequent year, or years, and a similar penalty of thirty per centum added as before, on the amount of the payment for each subsequent year, with ten per cent interest per annum on the whole of such amount, or amounts, from the day or days of payment; unless such subsequent taxes shall have been paid by the person for whose benefit the redemption is made, which fact may be shown by the Treasurer's receipt; and *provided further*, that such penalty for the non-payment of the taxes of any such subsequent year or years, shall not attach, unless such subsequent tax or taxes shall have remained unpaid until the first day of February after they become due, so that they have become delinquent.

Redemption of property of minor or lunatic.

SEC. 14. If real property of any minor, or lunatic, is sold for taxes, the same may be redeemed at any time within one year after such disability is removed, upon the terms specified in the foregoing section, which redemption may be made by the guardian or legal representatives.

Assessor to note number of road and sub-district.

SEC. 15. It is hereby made the duty of each Township Assessor to note opposite each piece or parcel of property by him assessed, in a column on his assessment book, prepared for that purpose, the number of

road and sub-district in which such property is situated.

SEC. 16. Each Railroad Company in the State shall annually, on or before the first day of February, furnish to the State Treasurer a sworn statement of the gross receipts of their Railroad, without reduction of expenses for the year ending on the first day of January preceding, which said statement shall be sworn to by the Secretary and Treasurer of such Company. And the Treasurer of State shall levy on said gross receipts, a tax of one per centum, which the said Railroad Companies shall pay on or before the 15th day of February, after which time the said taxes shall become delinquent and the same penalties and interest shall attach as on other taxes. After the said taxes become delinquent, the Treasurer of the State shall proceed to collect the same, in the same manner and with the same rights and powers as a Sheriff may on execution; one-half of said taxes levied and collected as aforesaid, shall be equally apportioned by the State Treasurer to the several counties through which the said roads respectively run, in proportion to the number of miles of main track of road in each county, and shall be paid over by him to the County Treasurer of such county. If any Railroad Company shall fail to make the sworn statement required by this Act, the Treasurer of State shall ascertain as near as may be the gross earnings of such delinquent Company and assess thereupon the said one per centum, and shall seize and levy upon the whole or any part of the property, rights and franchises of said Company, and after giving ten days' public notice of the time and place of sale, shall proceed to sell the same at public auction, to satisfy the amount of said assessment, together with all costs and expenses incurred in making the assessment and sale. The tax herein provided for shall be in lieu of all taxes for any and all purposes on the road-bed, track, rolling stock and necessary buildings for operating their road. But other property belonging to such Company, whether personal or real, shall be taxed as property of individuals in the respective counties in which the same may lie.

SEC. 17. Immediately after the taxes become delinquent, each County Treasurer shall proceed to collect the same by distress and sale of the personal property of the delinquent tax-payer, in the manner prescribed in sections 757 and 758 of said chapter 45, and for this purpose, he shall, within thirty days after the taxes become delinquent, appoint one or more deputies to aid and

Rail Road Companies to furnish statement of receipts.

State Treasurer levy a tax upon.

Failure to make statement.

Treasurer to collect by distress and sale

assist him in collecting the delinquent taxes in his respective county. Each deputy so appointed, shall receive as a compensation for his services and expenses, the sum of five per cent. on the amount of all delinquent taxes collected by him, which percentage he shall collect from the delinquent, together with the whole amount of delinquent taxes and interest; and in the discharge of his duties as such assistant collector, should it become necessary to make the delinquent taxes by distress and sale, he shall be entitled to receive the same compensation in addition to the five per cent. provided for in this Act, as constables are entitled to receive for the sale of property on execution; and any County Treasurer who shall willfully refuse or neglect to comply with any of the provisions of this section, shall forfeit the sum of five hundred dollars, to be recovered in the name of the county for the use of the Common Schools therein.

Penalty for neglect of duty.

Penalty collected on delinquent tax.

SEC. 18. All of section 760 of said chapter 45 on page 118 to the period following the word "paid," at the end of the seventh line of said section is hereby repealed; and in place thereof it is enacted as follows: The Treasurer shall continue to receive taxes after they have become delinquent until collected by distress and sale; but after they have become delinquent, he shall collect in addition to the tax of each tax-payer so delinquent, as a penalty for non-payment, at the rate of one per cent. a month on the amount of the tax for the first three months, two per cent. a month for the second three months, three per cent. a month for the third three months, and four per cent a month for all after nine months. In computing this penalty nothing shall be reckoned or collected therefor, if the tax is paid before the first day of March, nor after that time except for a full month.

SEC. 19. All Acts and parts of Acts in conflict with any of the provisions of this Act are hereby repealed.

SEC. 20. 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 Register and Daily Des Moines Times, papers published at Des Moines, Iowa.

Approved April 8, 1862.

I hereby certify that the foregoing Act was published in the Iowa State Register, April 23, 1862, and in the Des Moines Times, April 25, 1862.

ELIJAH SELLS, Secretary of State.