

tions made under the eighth section of said act, to the proper land office, and as soon as the five hundred thousand acres shall have been selected, he shall give notice to the several fund commissioners, who shall thereafter stop receiving selections of land as aforesaid.

**SEC. 3. Acts repealed.** That all acts and parts of acts conflicting with the provisions of this act be and the same are hereby repealed.

Approved, January 25, 1848.

[63] CHAPTER 63.

REVENUE.

AN ACT to amend an act providing for levying and collecting revenue for state and county purposes.

*Be it enacted by the General Assembly of the State of Iowa,*

**SECTION 1. Assessments for county and state purposes.** That the board of county commissioners in every organized county in this state, at their annual meeting on the first Monday in July, in each year, shall levy a tax of not exceeding four mills to the dollar, of the assessment list for county purposes, and two and a half mills to the dollar for state purposes.

**SEC. 2. Interest on warrants.** That warrants heretofore issued, and which have been presented and endorsed in accordance with the sixth section of "an act prescribing the general duties of treasurer of state," approved, January 21, 1847, shall from the taking effect of this act, bear interest at the rate of eight per cent per annum, and that all warrants hereafter issued or now outstanding and not presented, shall from their presentation and endorsement bear the same rate of interest.

**SEC. 3. Auditor to procure land lists.** That the auditor of state be, and he is hereby required to procure hereafter, every year successively, in such a manner as he may deem most advisable, an abstract of all the lands that have been entered in the different land offices of this state during the year preceding, and file the same in his office.

**SEC. 4. Auditor to furnish copies to county clerks.** That the said auditor of state be further required to make copies of the entries of all lands entered in each county by itself, and furnish said copies to the several clerks of the board of county commissioners in the several organized counties in this state, on the first Monday in March in each year, or as soon thereafter as practicable for the purpose of having said lands assessed and taxed for the year ensuing.

**SEC. 5. Compensation to auditors and others.** That the auditor of state be, and he is hereby authorized to make suitable compensation to the proper land officers for furnishing the abstracts of entries of lands above specified, and that the auditor of state be allowed such compensation for the services required by this act, as the general assembly may hereafter direct.

**SEC. 6. Duty of county officers—fine for failure—compensation.** That it shall be the duty of the clerks of the boards of county commissioners, assessors and prosecuting attorneys, of the several counties, to furnish such information in reference to the state revenue as shall be required by the auditor of state, and a failure by any of such [64] officers, to furnish the information, if in their possession, as required by the auditor of state, shall be liable to a fine of twenty-five dollars, which shall be collected by an action of debt in the name of the

state, before any competent tribunal, and the boards of county commissioners shall make such compensation for said services as they may deem just and reasonable.

**SEC. 7. When collectors' to pay over revenue—fine for neglect.** That the collectors of state revenue in the several counties of this state, be, and they are hereby required to pay over into the state treasury, on the first Monday in December in each year, all monies in their hands belonging to the state; provided, said sum amounts to one hundred dollars, and upon failing to do so, they shall be fined the sum of fifty dollars, to be collected before any competent tribunal.

**SEC. 8. Act repealed.** That so much of the 18th section of the act to provide for levying and collecting revenue for state and county purposes, approved, February 25, 1847, as conflicts with the provisions of this act is hereby repealed.

Approved, January 25, 1848.

## CHAPTER 64.

### FORT MADISON.

AN ACT to incorporate and establish the town of Fort Madison, and for revising and repealing all laws and parts of laws heretofore enacted on the subject.

*Be it enacted by the General Assembly of the State of Iowa,*

**SECTION 1. Style and powers of the incorporation.** That the inhabitants of the town of Fort Madison, be and they are hereby constituted a body politic and corporate, with perpetual succession, by the name of "The mayor and aldermen of the town of Fort Madison;" and by their corporate name may sue and be sued, plead and be impleaded; may receive, purchase, acquire, and hold, and grant, sell, and convey, real, personal, and mixed property, and do all other acts as natural persons may do; may have and use a common seal, and the same at pleasure alter or break.

**SEC. 2. Limits and boundaries.** The limits and boundaries of said town shall be defined and laid down on the plat of said town, recorded in the recorder's office of Lee county, and extending to the middle of the main channel of the Mississippi river, and co-extensive along the middle of said main channel, east and west, with the limits of said town.

**SEC. 3. Wards.** The said town shall be divided into three wards. The mayor [65] and aldermen shall have power to change the boundaries of said wards at their discretion; but until such change is directed, the wards of said town shall remain according to their present limits and boundaries.

**SEC. 4. Officers of the incorporation—duties of the mayor—mayor pro tempore.** The said corporation shall consist of a mayor, who shall be a resident of said town, and six aldermen; two aldermen to be elected in each ward, and to be residents of the ward in which they shall be elected; and the said mayor and aldermen shall also possess the qualifications of voters for members of the legislative assembly; the mayor shall preside at all meetings of the corporation, but shall not vote on any question, except in case of a tie, when he shall give the casting vote. In case of the death, absence, resignation, sickness, or other disability of the mayor, the aldermen shall elect one of their number mayor pro tempore, who shall have all the authority and perform all the duties of mayor, during his absence, or until another shall be elected and qualified.