

township; and when any township inspector receives the amount due his township, he shall receipt for the same, which receipt shall be filed on record.

SEC. 43. Compensation of commissioners—person contracting. That the county commissioners shall allow the school fund commissioner such compensation for the services required of him, in the discharge of his duties as school fund commissioner, as they shall deem reasonable, to be paid out of the school fund. And every person contracting with the fund commissioners for land shall pay into the school fund the sum of one dollar.

SEC. 44. Vacancy of commissioner. That if any vacancy shall occur in the office of the fund commissioner in any county by resignation, death, or otherwise, it shall be the duty of the county commissioners to fill such vacancy by appointment.

SEC. 45. Duty of secretary. That the secretary of state be instructed to have copies of this act, and all other acts pertaining to schools and school funds, passed by this present legislature, printed and distributed among the several fund commissioners, for the use of the several districts in their county.

SEC. 46. Repealing section. That all acts and parts of acts relating to schools, heretofore in force in this state, be, and hereby are, repealed.

SEC. 47. To take effect. This act to take effect and be in force from and after its publication.

Approved, January 24th, 1847.

[136] CHAPTER 100.

REVENUE.

AN ACT to provide for levying and collecting revenue for state and county purposes.

Be it enacted by the General Assembly of the State of Iowa:

SECITON 1. Sheriff to be assessor. That the sheriff of each county shall be *ex officio* assessor for his county.

SEC. 2. To give bond—oath. On or before the first Monday in March in each year the assessor shall give bond with two or more securities, to the acceptance of the board of county commissioners, and conditioned for the faithful and impartial performance of his duties according to law; which bond shall be deposited with the clerk of the board of commissioners, and by him preserved, and shall also file in the office of the said clerk an affidavit in the following form: "I _____ do solemnly swear that I will perform the duties of assessor of the county of _____ for the year _____ faithfully, diligently and truly, according to law; that I will spare no person for favor, affection, reward, or the hope thereof, and that I will wrong no person through hatred, prejudice or ill-will, and that I will do equal justice according to the best of my judgment, so help me God; and shall immediately enter upon the duties of his office.

SEC. 3. Clerk to prepare blanks. By the first Monday in March, the clerk of the board of commissioners of each county shall prepare for the use of the assessor, blank forms, sufficient for the assessment of the county.

SEC. 4. If sheriff neglects to qualify—election. If any sheriff shall neglect to qualify in the manner prescribed in the preceding section, his office as sheriff and assessor shall be deemed vacant, and it shall be the duty of the clerk of the board of commissioners to issue notices of an election for filling the vacancy.

SEC. 5. Suit on bond. Suit may be instituted in the name of the obligees of the bond of the assessor, either by the state, county, or any person injured by his misconduct in office, or for the omission of any duty, before any tribunal having jurisdiction of the same.

SEC. 6. Compensation. The assessor shall be allowed one dollar per day for every day the board of commissioners shall be satisfied he has been faithfully and necessarily employed in the discharge of his duties, to be paid out of the county treasury.

SEC. 7. Deputy assessor. A deputy assessor may be appointed when necessary, to be approved by the board of commissioners, for whose acts the assessor shall be responsible, and who shall take an oath similar to the one required in the second section of this act.

[137] PROPERTY SUBJECT TO TAXATION.

SEC. 8. Poll tax. A poll tax shall be assessed of fifty cents on each male person over the age of twenty-one years, in the county where he shall be an inhabitant on the first Monday in March, for county purposes.

SEC. 9. Property exempt. All real and personal property of whatever kind, shall be assessed and taxable, save and except—

First.—The property of the United States and of this state, any claims against this state, evidenced by certificates of stock or funded debt, or auditor's warrants on the treasury.

Second.—The personal property of all literary, benevolent, charitable, and scientific institutions, and such real estate belonging to such institutions as shall be actually occupied by them, for the purposes for which they were incorporated.

Third.—The household furniture of every person, not exceeding one hundred dollars in value, and also his necessary wearing apparel.

Fourth.—All farming utensils, mechanics' tools, and private libraries, except where they exceed in value one hundred dollars.

Fifth.—All houses of religious worship and the lot or lots on which they may be situated, not exceeding five acres; the pews and furniture within such houses; all burial grounds, tombs, and right of burial.

Sixth.—Horses and neat cattle, under two years old; mules and asses, under one year old, and all sheep and swine, under six months old.

Seventh.—The polls and estates of persons who, by reason of age or infirmity, may, in the judgment of the assessor, be unable to contribute toward the public charges—such judgment being always subject to ratification or reversal by the board of commissioners.

SEC. 10. Property to be taxed. Each assessor shall require each person in his county to give in:

First—A description of all his lands, by township, range, section, quarter section, tract, lot or part thereof, and the number of acres in each particular tract or subdivision.

Second—All town lots or lands with improvements thereon.

Third—All capital employed in merchandise.

Fourth—All mills, manufactories, distilleries, carding machines and tan-yards, with the stock employed.

Fifth—Number of horses and neat cattle, over two years old; mules and asses, over one year; number of sheep and hogs, over six months.

Sixth—All pleasure carriages of whatever kind.

Seventh—All watches; every piano-forte, and the value thereof, together with all other personal property, and the value thereof, including interest in the capital stock, undivided profits or means of every company, incorporated or unincorporated; all right or interest in [138] any vessel or boat; all gold and silver coin and bank notes in actual possession; the value of every claim or demand for money or other consideration; every annuity, together with all moneys invested in property, of any kind, and secured by deed, mortgage, or other evidence of claim: provided, that each person giving in his list may deduct from the amount of money due him at interest the amount which he may owe, and on which he pays interest, so as to pay taxes only on the excess. The valuation of the property shall be its real worth in money, and not what it would bring at auction or a forced sale.

SEC. 10. Hawkers and pedlars. There shall be levied and collected for state purposes, a tax of twenty-five dollars on every hawker or pedlar of goods, wares and merchandise, for the privilege of peddling throughout the state for one year, and a tax of forty dollars from every hawker or pedlar of clocks, for the privilege of peddling clocks throughout the state for one year.

SEC. 11. Taxes how assessed. All taxes on real estate shall be assessed to the person who shall be the owner or in possession thereof at the time of the assessment, and in cases of mortgaged real estate, the mortgagor shall, for the purposes of taxation, be deemed to be the owner.

SEC. 12. Mortgaged property. When personal property is mortgaged or pledged, it shall for the purposes of taxation, be deemed the property of the party who has the possession.

SEC. 13. Partners. Partners in mercantile or other business may be jointly taxed under the partnership name, for all capital, personal and real property, employed in such business; and in case of being so jointly taxed, each partner shall be liable for the whole tax.

SEC. 14. Refusal to give in property. If any person shall refuse or neglect to furnish the assessor with a list of his taxable property, as required by this act, the assessor shall obtain, by the best means in his power, the taxable property belonging to such person and the value thereof, and as a penalty for such refusal or neglect, he shall assess such property at double its value.

SEC. 15. Oaths. The assessor is hereby empowered to administer all oaths or affirmations which may be necessary in the discharge of his duties, and false swearing before him shall be perjury.

SEC. 16. Property omitted. If any estate or property has been omitted or intentionally concealed in any previous assessment, the same when discovered, shall be assessed according to the provisions of this act, for such time as said property or estate shall have failed of being assessed.

SEC. 17. Assessor to file list. The assessor shall, on or before the 15th day of June, file in the office of the clerk of the board of commissioners the original assessment list made by him, added up so as to show the total amount of [139] each kind of property and the whole assessment, and give public notice that all persons feeling aggrieved by such assessment and desiring an abatement, must appear before the board of commissioners on the first Monday in July.

ABATEMENT OF ASSESSMENT AND THE LEVYING OF TAXES.

SEC. 18. As to abatement—to levy a tax. The board of commissioners in each county shall hold an annual meeting on the first Monday in July in each year, and after having examined the assessment rolls, heard and decided upon such applications as may be made for abatement of assessment, shall proceed to levy a tax, not to exceed four mills to the dollar for county purposes, and a tax of two mills to the dollar for state purposes.

SEC. 19. Abatement of taxes. Any person feeling himself aggrieved by the assessment of his property, or the property of which he is agent, may appear before the board of commissioners, at the time specified in the above section, or within two days thereafter, and present their [his] grievances: provided, that the commissioners may take further time for hearing such applications should they deem it necessary.

SEC. 20. May be sworn. The board of commissioners may cause such person, and such witnesses as he may introduce, to be sworn in relation to the assessment, and increase or diminish the same as they may think justice and right require.

SEC. 21. Who may administer oaths. Any member of the board is hereby authorized to administer such oaths or affirmations as may be necessary in the discharge of their duties.

SEC. 22. Duty as to list. They shall make out, or cause to be made out, a correct list of the county and state taxes due upon the lands and property of residents and non-residents, (together with all poll taxes,) to which they shall attach their warrant, directing and requiring the collector of the same to deliver said list to the treasurer of the county on or before the third Monday of August, for which they shall take the receipt of the treasurer.

SEC. 23. Abstract to be sent to auditor. They shall at the same time also make, or cause to be made, an abstract of the assessment list, which abstract shall contain the number of polls, the amount of real estate, and the amount of personal property, which abstract they shall forward forthwith to the auditor of state.

COUNTY TREASURERS, THEIR POWERS AND DUTIES.

SEC. 24. Treasurer—failure to qualify. The county recorder of each county shall be *ex officio* the treasurer of his county, and shall qualify as hereinafter provided; and if [140] any recorder shall fail to qualify, as required of the treasurer in this act, his office shall be deemed vacant, both as recorder and treasurer, and a new election shall be ordered to fill such vacancy.

SEC. 25. To collect taxes—when remain at office. Every county treasurer receiving any tax list and warrant shall proceed to collect the taxes therein mentioned, according to the warrant, and shall attend at his office, at the seat of justice, during the months of October, November and December, to receive taxes from persons wishing to pay them.

SEC. 26. Error in list. If, in the assessor's list, or in the warrant and list committed to the treasurers, there shall be any error in the name of any person taxed, the tax assessed to him may, notwithstanding such error, be collected off the person intended to be taxed; provided he is taxable and can be identified by the treasurer or assessor.

SEC. 27. Assistance—fine. Any treasurer, when resisted or impeded in the execution of his office, may require any suitable person to aid him therein; and if such person shall refuse to render such aid, he shall forfeit, to the use of the county where the offence is committed, a sum not exceeding ten dollars, to be recovered in the name of the county, before any justice of the peace having jurisdiction thereof.

SEC. 28. Neglect to pay taxes—distress. If any person shall refuse or neglect to pay his tax before the first day of January in each year, the treasurer shall have power to levy the same by distress and sale of his goods, excepting such goods as are exempt from taxation.

SEC. 29. Sale. The treasurer shall distrain the goods upon his warrant, and keep the same at the expense of the owner, and shall, within seven days after the seizure, offer the same for sale at public auction, for the payment of the tax,

and the charges of keeping and of the sale, having given notice of such sale five days at least before the sale.

SEC. 30. Adjournment of sale—notice. The treasurer may, if he sees fit, once adjourn such sale for a time not exceeding three days, and shall always adjourn, from time to time, when there are no bidders; in both of which cases he shall forthwith give notice of such adjournment by posting up a notification thereof at the place of sale, when he makes such adjournment.

SEC. 31. Surplus. If the distress shall be sold for more than the tax, and the charges of keeping the distress and making the sale, the treasurer shall return the surplus to the owner, upon demand, with an account in writing of the sale and charges.

SEC. 32. Persons removing. When any person shall, after the assessment of a tax upon him, remove out of the county without paying his tax, the treasurer may demand payment thereof wherever such person may be found; and in default of payment, the treasurer may forthwith proceed to collect the tax by making a distress.

[141] **SEC. 33. May maintain action.** When any person who is taxed shall remove, as aforesaid, or shall die, or being an unmarried woman, shall be married before payment of the tax, the treasurer may, in his own name, maintain an action of debt or assumpsit, in like manner as for his own debt; and the tax shall be *prima facie* evidence of said indebtedness.

SEC. 34. Tenants' property. The property of any tenant or person in the occupation of real estate, shall in no case be subject to distress for the taxes due upon such real estate.

SEC. 35. Vacancy of treasurer. If any treasurer shall die, or be prevented by any bodily infirmity, or any other cause, from completing his collection of taxes, the board of county commissioners may appoint some suitable person to complete the collection, who shall receive a reasonable compensation, to be paid by the county; and in case of such death, the administrators or executors of the deceased treasurer shall forthwith deliver said list into the custody of the board of county commissioners.

SEC. 36. To give bond—effect of bond. The treasurer, before entering upon the duties of his office, shall file with the clerk of the district court a bond, payable to the board of county commissioners, with freehold securities to be approved by said clerk, in the penal sum not exceeding twenty thousand dollars, the amount thereof to be determined by the county commissioners, conditioned for a faithful discharge of his duties according to law, and for the payment of all moneys coming to his hands as treasurer; which bond shall operate as, and have the effect of a judgment confessed, until a final settlement with the board of county commissioners and auditor of state: provided, that execution shall issue only for the amount said treasurer has received and not paid over: provided, that freehold security shall not be required in counties where the land has not been sold by the United States.

SEC. 37. Mistake in bond. No misrecital, misnomer, or mistake in said bond, shall vitiate it, but it shall be received and construed according to the true intent of the obligors at the time of signing.

SEC. 38. Duty as to distress. It shall be his duty to levy distress in all cases where the person taxed has personal property subject to the distress.

SEC. 39. Return of money and list. Every treasurer shall make due return of all moneys collected by him, together with his county and state tax [list], to the board of county commissioners, on the first Monday of January in each year.

SEC. 40. Treasurer's account. He shall lay before the board of county commissioners, at their January meeting in each year, all the tax lists, and, at the

same time, a true and complete account of the condition of the county treasury, specifying the amount of taxes received and collected by him.

SEC. 41. List of unpaid taxes. He shall, so soon after the first day of January in each year as possible, make out a complete list of the lands and property [142] upon which the taxes remain unpaid, which list he shall file in his office.

SEC. 42. Compensation. The treasurer shall receive for his compensation four per cent., until it amounts to the sum of two hundred and fifty dollars—should the amount collected amount to so much—and two per cent. on all above that amount; and shall be allowed the same fees for making distress and sale of goods and chattels for the payment of taxes as may be allowed by law to constables for making levy and sale of property on execution; traveling fees to be computed from the seat of justice of the county to the place of making the distress; and also, the sum of fifty cents for making a deed for lands sold for taxes.

SEC. 43. Interest on taxes. All taxes upon any lands and property due and unpaid on the first day of January, for the previous year, and returned delinquent, as aforesaid, shall draw interest at the rate of twenty-five per centum.

SEC. 44. Delinquent list. The treasurer shall receive the taxes due upon any of the delinquent lists upon the terms provided for in the foregoing section, and upon no other, during the space of two years from the first day of January next after said list shall be filed in his office as delinquent.

SEC. 45. Taxes unpaid—report. When the taxes upon lands in any county in this state have remained thus due and unpaid for the said term of two years, it shall be the duty of the county treasurer to make report thereof to the district court of his county, at the first term thereafter, which report shall be in the following or equivalent form:

List of Lands and other Real Estate, situated in the county of———, in the State of Iowa, on which taxes remain due and unpaid for the year herein set forth:

Names of Owners	Town lots	Costs	Interest	Amount of tax	Year tax is due	Description	County

SEC. 46. Advertisement—contents. Before making the application to the district court, provided for in the preceding section, the treasurer shall publish an advertisement in some newspaper printed in his county, if any such there [143] be, and if there be no such paper printed in the county, then in the nearest newspaper in the state, which advertisement shall be three times published, one of which shall be at least six weeks prior to said term of said district court; and the said advertisement shall contain a list of the delinquent lands and town lots to be reported to said court, the names of the owners, if known, the amount of taxes, interest and costs due thereon, and the year or years for which the same are due; shall give notice of the intended application to the court for judgment against said lands and town lots, for said taxes, interest and costs thereon, and for an order to sell the said lands and town lots for the satisfac-

tion thereof; and shall also give notice that after the adjournment of the said district court, all the lands and town lots against which judgment shall be pronounced, and for the sale of which such order shall be made, will be exposed to public sale at the court house in said county for the amount of said taxes, interest and costs, due thereon; and the advertisement published according to the provisions of this section, shall be deemed and taken to be sufficient and legal notice, both of the aforesaid intended application by the treasurer of [to] the district court for judgment, and also of the sale of said lands under the order of the said court.

SEC. 47. Duty as to advertisement. The treasurer shall obtain a copy of the advertisement, together with the certificate of the due publication thereof, from the printer or publisher of the newspaper in which the same shall have been published, and shall file the same with the clerk of the said district court at the said term thereof, together with the said reports provided for in the 45th section.

SEC. 48. Duty of district court clerk—form. The clerk of the district court, upon filing such report and certificate of publication by the treasurer, shall receive and record the same in a book to be kept for that purpose, in which he shall enter all judgments, orders and other proceedings of the court in relation thereto, and shall keep and preserve the same as a part of the record of the court; and the said clerk shall place the said report and the certificate of said treasurer at the head of the common law docket for said term, in the following form, to wit:—

"STATE OF IOWA,	}	Suit for Taxes."
vs.		
John Doe et al.		

SEC. 49. Duty of court—order of sale. It shall be the duty of said court, upon calling the common law docket for said term, if any defence be offered by any of the owners of said land so reported, or by any person having a claim or interest therein, to hear and determine the same in a summary way, without pleadings; and if no defence be made, the said court shall pro-[144]-nounce and render judgment against the said lands, and shall thereupon direct the clerk of said court to make out and issue an order for the sale of the same, which shall be in the following form, to wit:

STATE OF IOWA,	}	Sct.
_____ County.		

"Whereas, A. B., treasurer of said county, returned to the district court of said county on the — day of — the following tracts and parts of tracts of land and town lots, as having been assessed for taxes by the assessor of said county for the year —, and that the taxes thereon remain due and unpaid on the day of the date of the said treasurer's return, and that the respective owner or owners have no goods and chattels within his county on which the said treasurer can levy for the taxes, interest and costs, due and unpaid on the following described lands and town lots, to wit:

And whereas, due notice has been given of the intended application for a judgment against said lands and town lots, and no owner hath appeared to make defence or show cause why judgment should not be entered against said lands and town lots, for the taxes, interest and costs due and unpaid thereon, for the year herein set forth; therefore it is considered by the court, that judgment be, and is hereby entered against the aforesaid tract or tracts of land, or parts of tracts and town lots, (as the case may be,) in the name of the state of Iowa, for the sum annexed to each tract or parcel of land or town lot, being the amount of taxes, interest and costs due severally thereon, and it is ordered by

the court, that the said several tracts of land and town lots, or so much thereof as shall be sufficient of each of them to satisfy the amount of taxes, interest and costs, annexed to them severally, be sold as the law directs."

SEC. 50. Form. That the form as hereinbefore set forth, shall be pursued as near as the nature of the case will admit.

SEC. 51. Duty of clerk as to order—duty of treasurer. That it shall be the duty of the clerk, within five days after the adjournment of said court, to make out, under the seal of said court, a copy of the treasurer's report, together with the order of the court thereon, which shall constitute the process on which all lands and town lots shall be sold for county and state taxes, and deliver the same to the treasurer of his county, and the treasurer shall thereupon cause the said lands and town lots to be sold on the day specified in the notice given by him for the sale of the same, and make return thereof to the said clerk within twenty days after the last day of said sale.

SEC. 52. Tax, etc., paid before sale. Any person or persons owning or claiming lands or town lots advertised for sale as aforesaid, may pay the taxes, interest and costs [145] due thereon, to the treasurer of the county in which the same are situated, at any time before the sale thereof.

SEC. 53. Figures may be used. On all advertisements for the sale of lands or town lots for taxes, and in entries required to be made by the clerk of the court, figures may be used to denote townships, ranges, sections, parts of sections, dates, and the amount of taxes, interest and costs.

SEC. 54. Sale. The treasurer of each county in which lands or town lots shall have been advertised for sale for taxes, as hereinbefore prescribed, shall attend at the court house, or if there be no court house, then at the place of holding courts in said county, on the day for which said sale is fixed in the said advertisement, and between the hours of ten o'clock, a. m.; and three o'clock p. m., shall proceed to sell each lot, tract, or parcel of land, advertised for sale in his county, as aforesaid, at public auction, commencing with the first lot or parcel named in the list, and proceeding until the whole are sold. He shall continue the sale each day until three o'clock p. m., and then adjourn until the next day, and shall thus proceed, from day to day, (Sundays excepted,) till the sales are completed.

SEC. 55. Sale continued—manner. In selling the said lands, the treasurer shall offer the whole tract or lot for sale for the amount of taxes, interest and costs thereon, including the fees hereinafter mentioned, and so much thereof as may be necessary shall be struck off to the lowest bidder; that is, to the person who has offered to pay the amount due, as aforesaid, for the least number of acres. When a portion of a tract shall have been struck off, on any such bid, it shall be taken off the east side of said tract, extending the whole length on the east side, and so proportioned in width as to embrace the number of acres sold as aforesaid. If no person shall offer to pay the amount due on said land for less than the whole tract, the whole tract shall be struck off to any bidder for the said amount; but if no person shall offer to pay said amount for the whole tract, the same shall be struck off to the county, and the county set down as the purchaser thereof for the said amount due thereon.

SEC. 56. Certificate of sale—may be assigned—effect—if not redeemed—interest—fees—deed to be executed—effect of conveyance—if tax has been paid—proviso. As soon as may be after the sale by this act provided for, the treasurer shall give the purchaser a certificate in writing, describing the same with certainty, the sum paid therefor, and the time when the purchaser will be entitled to a deed for such lot or land, or part thereof, which certificate may be assignable by endorsement on the same, which assignment shall have the same force and effect as the assignment of other bonds for the conveyance of land; and if the owner or claimant of the lot or tract of land described in such cer-

tificate shall not, within two years from the date thereof, pay the purchaser, his heirs or assigns, or to the treasurer of the county in which such lot or tract of land be [146] situated, for the use of the purchaser, his heirs or assigns, the sum mentioned in said certificate, with interest thereon at the rate of twenty-five per cent. per annum, and redeem said lands from said purchase, for which said clerk [treasurer?] shall receive as a compensation for such redemption the sum of twenty-five cents for each eighty acres, and the same for each town lot, which sum said claimant shall pay said clerk [treasurer?] before redemption. The said treasurer or his successor in office at the time such deed is demanded, shall, at the expiration of the said two years, execute to said purchaser, his heirs or assigns, in the name of the state of Iowa, a conveyance of the lot or tract of land so sold as aforesaid and described in said certificate, which conveyance shall vest in the person to whom it is given an absolute estate in fee simple, and such conveyance acknowledged and recorded shall be good and valid in law. No sale of lands for taxes, nor deed made in pursuance thereof shall be of any validity, if the tax for which the same is sold shall have been paid prior to such sale, and the collector's receipt shall be evidence of that fact: provided, always, that when the lands of minors, insane persons, or persons in confinement, and *feme soles* be sold, the same shall be redeemable within one year after such disability shall have been removed.

SEC. 57. Effect of sales and deed. Sales made and deeds executed by treasurers as aforesaid, shall have the same force and effect, and be of the same legal validity, as sales when upon execution from district courts and deeds made by sheriffs upon such sales.

SEC. 58. Treasurer to be charged with taxes—how released. The treasurer of each county shall be charged with the amount of state tax, according to the copy of the assessment list returned to the auditor of state, and shall only be released from the obligation of his bond when the whole amount shall have been paid in or satisfactorily accounted for.

SEC. 59. Taxes, how paid. County orders shall be received at par when offered for county taxes, and one half of the state revenue shall be paid in cash and the remainder in cash or auditor's warrants.

SEC. 60. Duty of county treasurer—what funds received—duty as to delinquent lists. The treasurer of each county shall pay into the state treasury the amount of money collected by him, on or before the 15th day of February of each year, for which he shall receive a receipt, and nothing shall be received by the treasurer of state, except such funds as are received by law for state taxes. That it shall be the duty of the treasurer to collect the delinquent lists of the preceding year or years, and pay the same into the county and state treasuries, as they are herein required to pay in the taxes of the current year, and also to keep a separate account of the same, and specify, in said account to the clerk of the board of commissioners, for what year the same was collected. That the portion belonging to the state treasury shall be certified to the auditor of state by the clerk of the board of commissioners, and the amount shall be paid by the treasurer to the state treasurer, at the time and in the manner of paying over the state revenue for every current year.

SEC. 61. Duty of state treasurer and auditor as to interest on loan. It shall be the duty of the [state] treasurer and auditor to make a liberal estimate of the amount of money necessary to meet all obligations on account of the Iowa state stock, which may fall due before the expiration of the year, or before the revenue of the ensuing year shall be available, and set aside a sum sufficient for the purpose, out of the first money coming into the treasury from any source whatever; which sum shall be considered as irrevocably appropriated to that purpose.

SEC. 62. Repealing section—proviso. All acts and parts of acts conflicting with the provisions of this act are hereby repealed: provided, that nothing in this act shall be so construed as to prevent any person now holding office in this state, from holding the same until the first Monday in August, 1847. Neither shall anything in this act contained in any way interfere with the collection of any taxes already levied under the laws now or heretofore in force.

Approved, February 25th, 1847.

CHAPTER 101.

PENITENTIARY.

AN ACT relative to the penitentiary.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Agent—his duties. That for the purpose of rendering the penitentiary efficient, an agent shall be appointed by joint resolution of the general assembly, whose duty it shall be to make the necessary contracts for completing the walls of the building, placing a roof over the part intended to be under cover, enclosing the exterior yard, and finishing ten additional cells, unless the means at his disposal are sooner exhausted.

SEC. 2. State bonds. To meet the necessary expenditure thus incurred, the governor shall cause to be executed state bonds to the amount of ten thousand dollars, drawing six per cent. interest per annum, and deliver the same to the agent hereinbefore mentioned.

SEC. 3. Additional state bonds. Whenever there shall be any such moneys in the treasury of the school fund, the governor, at the request of the agent, shall issue state bonds not exceeding ten thousand dollars in amount, made payable in ten years, to the common school fund, and bearing interest at the rate of ten per cent. per annum, payable on the first day of February in each year.

SEC. 4. Bonds to be filed—auditor to pay—amount. These bonds shall be filed in the office of the auditor of the school fund, who shall at any time thereafter, when requested by the agent, pay over to him the moneys hereby appropriated which may be then in the treasury; but not more than five thousand dollars shall be placed in the hands of the agent at any one time, over and above the amount for which satisfactory receipts and vouchers shall have been by him previously filed in the office of the auditor of state.

SEC. 5. Agent's bond—oath. Previous to commencing to discharge the duties of his office, the agent shall file, in the office of the state treasurer, his bond in the penalty of ten thousand dollars, with security to be approved by the governor, conditioned that he will faithfully account for and pay over all moneys that shall come into his hands as such agent. He shall also take an oath faithfully to discharge the duties of his office, which shall be filed with his bond.

SEC. 6. Interest, how paid. The interest on the loan hereby authorized, shall always be paid in preference to any other charge against the state treasury, except that for the interest on the loan already authorized.

SEC. 7. Work, how prosecuted. The work shall be prosecuted in such a manner as not to exceed in expense the sum herein appropriated, leaving that part of the work, (if any,) unfinished which is least important.

SEC. 8. Prisoners—keeper. Prisoners in the penitentiary shall be under the supervision of the agent, who shall have power to employ a keeper, to direct