

## CHAPTER 25.

## IN RELATION TO INCORPORATION OF CITIES AND TOWNS.

AN ACT to amend Chapter fifty-one of Revision of 1860, in relation to the incorporation of cities and towns.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That Section ten hundred and ninety-one (1091) of the Revision of 1860 be, and the same is hereby amended, by striking out of the second and third lines thereof, the following words, viz: "on the first Monday of April," which words are hereby repealed. Election of Mayor.

SEC. 2. That Section eleven hundred and two (1102) of said Revision be, and the same is hereby amended by striking out of the seventh line thereof, the word "exclusive," which is hereby repealed. Jurisdiction of Mayor.

SEC. 3. That Section eleven hundred and twenty-three (1123) of said Revision be and the same is hereby repealed, and there be enacted in lieu thereof the following: The Council or Board of Trustees, as the case may be, of each municipal corporation, is required to cause to be certified to the Clerk of the Board of Supervisors on or before the first Monday of September of each year, the per centage or number of mills on the dollar of tax levied for all city or town purposes by them, on the taxable property within said corporation, for the year then ensuing, as shown by the assessment roll of said city, for said year, and the said Clerk is required to place the same on the tax books of the County, in the same manner as county taxes are placed thereon, which tax for municipal purposes shall be collected and paid over to the proper officer, by the County Treasurer with the same restrictions, powers and liabilities, and under the same regulations as to power, mode and manner of proceeding in every respect as in relation to county taxes, and in all things relating to the sale of real or personal property, he is authorized and required to proceed according to the provisions of the statutes regulating the sale of property for delinquent State and County taxes, and in all sales for such, or any delinquent taxes for municipal purposes, if there be other delinquent taxes due from the same person, or a lien on the same property, the sale shall be for all the delinquent taxes, and such sales, and all sales made under or by virtue of this Act, or the Act to which this Act is amendatory, Levy of tax certified to Clerk.  
Clerk to place on tax book.  
Co'ty Treasurer collect.  
Validity of sale.

shall be of the same validity, and in all respects be deemed and treated as though such sales had been made for delinquent State or County taxes exclusively, and in any city or town incorporated under or by special Charters, which now is or may hereafter be regulated by or subject to the general incorporation laws of Iowa, all delinquent taxes, (except such as were levied to pay indebtedness created to take stock or aid in the building of Railroads) remaining unpaid upon the tax-books of such city or town, shall be certified at the time, collected and paid over as above described. And it shall be the duty of the County Treasurer to include said delinquent taxes so certified with the delinquent State and County taxes then on his books, and to collect the same by sale of real or personal property in the same manner as by statute required for delinquent State and County taxes, and all sales of property for such delinquent municipal taxes shall be as valid, and in all respects be deemed and treated as though such sales had been made for delinquent State and County taxes.

Other taxes included.

Qualification of voter.

SEC. 4. That Section eleven hundred and thirty (1130) of the Revision of 1860 be, and the same is hereby amended by adding thereto the following: *Provided*, That such voter shall have resided for the last sixty days in the county, and the last ten days in the Ward in which he shall offer to vote.

Repealed.

SEC. 5. All Acts or parts of Acts inconsistent with this Act are hereby repealed.

SEC. 6. This Act being deemed by the General Assembly of immediate importance, shall take effect and be in full force immediately from and after its publication in the Iowa State Register and Iowa Homestead, newspapers published at Des Moines, Iowa.

Approved February 26th, 1864.

I hereby certify that the foregoing Act was published in the Iowa State Register and Iowa Homestead on the 2d day of March, A. D. 1864.

JAMES WRIGHT, Secretary of State.