

Custody of insane. different degrees of relationship, to the custody of any insane person shall be determined as follows:

1. The legally appointed guardian;
2. The husband or wife;
3. The parents;
4. The children.

Co. paying expenses of insane person may recover from county to which he belongs. SEC. 13. Any county paying the expenses for the commitment and support of an insane person in the Hospital shall have a right to recover the full amount thereof, with interest and costs, of the county of his legal settlement; and the insane person, if of sufficient ability to pay the same, and any relative obligated by law to maintain him, shall be liable for all such expenses paid by any county as in other cases.

Commissioners' fee, \$2. Physician's do. and 5 cts. a mile for travel. SEC. 14. The county judge or circuit judge may allow the commissioners appointed under the third section of this act, for making the examination and report therein required, a fee of two dollars each, and to the physician in addition five cents a mile for travel each way, to be paid from the county treasury.

Judge's fee under §10, \$2. SEC. 15. The county judge of Henry county, or circuit judge, for hearing and determining each case provided for in the tenth section of this act, shall be entitled to receive a fee of two dollars, and the same sum shall be allowed to each of the commissioners appointed under said section, to be paid by the person making the application.

§§ 1482 & 1483 and pt. § 1480 Rev. repeal'd. SEC. 16. The twelfth and thirteenth sections of the act to which this is an addition, and so much of the tenth section of the [same] as is inconsistent herewith is hereby repealed.

Approved April 8, 1868.

## CHAPTER 180.

### TAXATION OF EXPRESS AND TELEGRAPH COMPANIES.

APRIL 8. AN ACT in relation to Revenue and Taxing the Property of Express Companies and Telegraph Companies.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the property of all express companies and all telegraph companies operating and doing business within this State, shall be included in

the valuation of the personal property of such company or body corporate in the assessment of taxes in the township, incorporated town, or city where such company or corporation shall have an office for the transaction of its business. And said property shall be assessed at the same rate as other personal property in the hands of individuals of this State.

Property of express and telegraph companies to be included in valuation of personal property where; rates.

SEC. 2. In each township, incorporated town, or city in this State, where any such express company or telegraph company shall have an office or agency for the transaction of its business, it shall be the duty of the agent, clerk, or person having the charge or care of such office or agency, annually on the tenth day of January, or as soon thereafter as may be, but not later than the first day of February, to furnish to the assessor of such township, incorporated town, or city, a sworn statement of the gross receipts of said office or agency accruing from the business and earnings of such company for the year ending on the first day of January next preceding; said statement to be sworn to by the officer or agent having charge of such office, and upon receiving such statement the assessor shall deduct, for the expenses of said office or business, sixty per cent. from the amount so stated, as the gross receipts, and return the remaining amount as the personal property of such company to be assessed at the same rate as the personal property of private individuals in this State.

Person in charge of office to furnish statement of receipts.

40 per cent. of receipts to be assessed as personal property.

SEC. 3. If such agent, clerk, or person having charge of such office or agency, shall fail to return to the assessor the sworn statement provided for in section two of this act by the first day of February, then it shall be the duty of the said assessor to ascertain as near as may be, and by such information as he may be enabled to obtain, the amount of the gross receipts of said office, and to deduct sixty per cent. from the same for expenses and return the remainder to be assessed as other taxable property, and in all respects to deal with the same, in the same manner as if said sworn statement had been in fact furnished; and neither the agent or person so neglecting or failing to furnish said sworn statement, nor the company for which he is agent, shall be allowed in any proceeding to collect the said tax, or in any proceeding by said company, to resist the payment of the same, to question the correctness of the amount so returned by the assessor, or to inquire into or question his means of ascertaining the same.

If agent fails to make return; assessor to ascertain amount;

and company cannot question correctness of same.

**Taxes due—** **SEC. 4.** The taxes assessed and levied on the property mentioned in section one of this act shall be due and payable at the same time and in the same manner as taxes are due and payable on the property of private individuals in this State, and it shall be the duty of the agent, clerk, or person having charge of the office or agency of such express or telegraph company as is mentioned in section two of this act, out of the first moneys that may come into his hands of the proper earnings of said company after the tenth day of January of each year, to retain a sufficient amount to pay the taxes of said company for that year, and which are assessed on the returns from the particular office which he has in charge, and any such agent who shall neglect to retain so much of said money as shall be sufficient to pay said taxes, providing so much shall have come into his hands as aforesaid, or who shall neglect or refuse to make the sworn statement provided for in section two of this act, shall be subject to a penalty of fifty dollars for such neglect in either of said cases, and said penalty may be recovered before any justice of the peace, by civil action in the name of the State of Iowa.

**when.**

**Agent to retain amt. from earnings.**

**Penalty for neglect of agent.**

**Delinquent.** **SEC. 5.** If any of the taxes assessed under the provisions of this act shall remain unpaid on the fifteenth day of February in any one year, for the preceding year, the same shall be considered delinquent, and the property of said companies, or any of them, shall be liable to distress and sale for the payment of said taxes in the same manner as the property of private individuals of this State.

**Co.'s property taxable as other property.** **SEC. 6.** All real and personal property owned by any express company, or telegraph company, in this State shall be subject to State, county, and municipal taxes, to the same extent, according to the value, as other real estate is taxed.

**Taking effect.** **SEC. 7.** This act being deemed of immediate importance shall take effect from and after its publication in the Iowa State Register and Iowa Homestead, newspapers published at Des Moines, Iowa.

Approved April 8, 1868.

I hereby certify that the foregoing act was published in the *Daily State Register* April 29, 1868, and in *The Iowa Evening Statesman* April 29, 1868.

ED WRIGHT, *Secretary of State.*