

SEC. 2. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register, and the Tama County Republican, without expense to the State.

Approved, February 28, 1870.

I hereby certify that the foregoing act was published in the *Iowa State Register*, March 2, and in the *Tama County Republican*, March 10, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 14.

COLLECTION OF DELINQUENT SPECIAL TAXES IN MUNICIPAL CORPORATIONS.

FEBR'Y 28. AN ACT to Amend Sections 1068, 1069, and 1070 of the Revision of 1860, and to Provide Additional Means for the Collection of Charges, Assessments, and Taxes on Lots of Land within Municipal Corporations.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That any municipal corporation, now or hereafter organized under the provisions of chapter fifty-one of the Revision of 1860, may, in addition to the means provided by sections 1068, 1069, and 1070 of said Revision, if by ordinance it so elects, cause any or all delinquent charges, assessments, and taxes, made or levied under and by virtue of and for the purposes specified in said sections, or referred to therein, to be certified to the County Auditor of the county and be collected and paid over by the treasurer of the county, in the same manner as taxes are authorized to be certified, collected, and paid over by section three of chapter twenty-five of the laws of the Tenth General Assembly of the State of Iowa, entitled "an act to amend chapter fifty-one of Revision of 1860 in relation to the incorporation of cities and towns."

Approved, February 28th, 1870.

Taking effect.

Rev. chapter 51.

Collection of special taxes in cities under general law.

1864, chapter 10.