

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa* That the action of the board of supervisors of Story county, Iowa, and all things done by said board relating to the issuance of said bonds be declared valid and binding in every respect, and that the said appropriations made by said board be declared legal in every respect, and to the same extent as if said board had acted strictly according to law. Appropriations and issue of bonds legalized.

SEC. 2. This act being deemed of immediate importance, shall be in force from and after its publication in the Iowa State Register and the Story County Ægis. Taking effect.

Approved, March 25, 1870.

I hereby certify that the foregoing Act was published in the *Iowa State Register*, March 29, and the *Story County Ægis*, March 30, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 40.

SALE OF LANDS AND LOTS FOR LESS THAN AMOUNT OF DELINQUENT TAXES.

AN ACT to Authorize the Sale of Lands and Town-Lots for Taxes MARCH 26.
in certain Cases, for an Amount less than the Taxes, Interest, and Cost due thereon.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be the duty of the several county treasurers of this State, on the 1st Monday of October, A. D. 1870, or any adjourned sale thereafter, to offer and sell at public sale, to the highest bidder therefor, all lands and town-lots which then remain liable to sale for delinquent taxes, and which have heretofore been advertised and offered at public sale, and passed for want of bidders, for two or more years, by giving general notice of such sale for six weeks previous thereto, in the official paper of each of their respective counties, which said notice shall refer to, and embrace, the general provisions of this act. Duty of county treasurers.

SEC. 2. That in ascertaining the interest and penalties, to be paid upon the redemption of such real estate from such sale, the sum paid for any piece or parcel of real estate sold, under and by virtue of the provisions of this act, shall be taken to be the full amount of taxes, interest, Sum paid to be considered full amount of taxes, interest, etc.

and costs due on such parcel, at the time of such sale, and all the provisions of the revenue laws of Iowa, not inconsistent with this act, shall apply to such sale, and to the redemption of any real estate sold by virtue of this act, and the amount so paid for any parcel of real estate, shall be apportioned, *pro rata*, among the different funds to which it belongs.

Apportionment.

Unavailable tax.

SEC. 3. The amount of taxes due on any real estate sold under the provisions of this act, in excess of the amount for which the same was sold, shall be credited as unavailable tax to the county treasurer by the county auditor, apportioning the amount among the different funds to which the same belongs. The amount of such excess due to funds belonging to the State, shall be reported by the county auditor to the Auditor of State as unavailable, who shall give the counties credit for the same.

Auditor of State to give credit.

Taking effect.

SEC. 4. This act being deemed of immediate importance shall take effect from and after its publication in the *Des Moines Statesman* and the *State Register*, newspapers published at Des Moines, Iowa.

NOTE.—This bill having remained with the Governor three days, (Sunday excepted,) the General Assembly being in session, has become a law this 26th day of March, A. D. 1870.

ED WRIGHT, *Secretary of State.*

I hereby certify that the foregoing act was published in the *Des Moines Statesman*, March 29, and in the *Iowa State Register*, March 29, 1870.

ED WRIGHT, *Secretary of State.*

CHAPTER 41.

ABOLISHING THE GENERAL TERM COURT.

MARCH 30. AN ACT to Repeal Sections 16, 17, 18, 19, 20, 21, 22, and 24 of Chapter 86 of the Acts of the Twelfth General Assembly, and Providing for Appeals from the District and Circuit Courts to the Supreme Court, and fixing Times of holding Courts.

1868 : ch. 86.

Sections provid-
ing for general
term repealed.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That sections 16, 17, 18, 19, 20, 21, 22, and 24 of chapter 86 of the acts of the Twelfth General Assembly be, and the same are hereby repealed.