

CHAPTER 102.

LOCAL TAX TO AID RAILROADS.

AN ACT to Enable Townships, Incorporated Towns, and Cities to Aid in the Construction of Railroads. APRIL 19.

SECTION 1. Be it enacted by the General Assembly of the State of Iowa, That it shall be lawful for any township, incorporated town, or city, to aid in the construction of any projected railroad in this State, as hereinafter provided.

Townships, etc., may aid in building railroads.

SEC. 2. Whenever a petition shall be presented to the council or trustees of any incorporated town or city, or trustees of any township, signed by one-third of the resident tax-payers of such township, city, or town, asking the question of aiding in the construction of any railroad to be submitted to the voters thereof, it shall be the duty of the trustees, or council, or board of trustees, to immediately give notice of a special election, by publication in some newspaper published in the county, if any be published therein, and also by posting said notice in five public places in each township, city, or town, at least twenty days before said election, which notice shall specify the time and place of holding said election, the line of road proposed to be aided, the rate per centum of tax to be raised, and the township or townships, incorporated town, or city, in which such tax shall be expended; at which election the question of "taxation" or "no taxation" shall be submitted, and if a majority of the votes polled be "for taxation," then, in that case, the township clerk, recorder, or clerk of said election shall forthwith certify to the county auditor the rate per centum of the tax thus voted by such township, city, or town. The board of supervisors shall, at the time of levying the ordinary taxes next following said special election, levy all taxes voted under the provisions of this act, and cause the same to be placed on the tax-lists of the proper townships, cities, or towns, and said taxes shall be collected at the same time, in the same manner, and be subject to the same penalties for non-payment as other taxes: Provided, That the aggregate amount of tax levied under the provisions of this act, in any township, city, or town, shall not exceed five per centum of the assessed value of the property of said township, city, or town.

Petition by 1/3 of resident tax-payers.

Duty of trustees, council, or board; special election; newspaper publication and posting.

What notice shall specify.

If adopted, rate of tax to be certified to county auditor.

Board of supervisors to make levy.

Collection of tax.

Maximum.

**SEC. 3.** The funds collected under the provisions of this act shall be paid out by the county treasurer to the treasurer of the railroad company, upon the orders of the president or managing director of the railroad company, whose road such tax has been voted to aid; which orders shall be accompanied by sworn estimates of the engineer in charge of the work on such road showing that double the amount of such orders has been expended for the construction of such road, in accordance with the terms of the notice provided for in section two of this act, and also by a certificate signed by the members of the council or board of trustees, or a majority of the members thereof, of the township, city, or town, voting the tax for which said orders are drawn, to the effect that the provisions of this act have been so complied with as to entitle said company to the amount called for by such orders, and it is hereby expressly provided that no part of the funds raised under the provisions of this act shall be expended in any other townships than those specified in the notice of election: *Provided, however,* That should the said taxes not be drawn from the county treasury in accordance with the provisions of this act by the railroad company in whose favor the same may have been voted, within two years after the date of the collection thereof, then the right of said railroad company to said funds shall be deemed forfeited, and the same shall be repaid by the county treasurer to the persons from whom the same may have been collected.

**SEC. 4.** All railroads constructed by or with the aid of any taxes levied and collected under the provisions of this act, shall be subject to the control of the General Assembly in regard to the management of the same and the charges for the transportation of freight and passengers thereon.

**SEC. 5.** All acts or parts of acts conflicting with the provisions of this act are hereby repealed.

**SEC. 6.** This act being deemed by the General Assembly of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Des Moines Statesman, newspapers published in Des Moines, Iowa.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register* and *The Daily Des Moines Statesman*, April 16, 1870.

ED WRIGHT, *Secretary of State.*