

Settlers on odd sections without valid titles may make proof of improvements and loss.

Register of S. L. O. to report.

Census Board to determine damage, and file award.

Conveyances to claimants.

Register S. L. O. to issue patents, when.

Proviso.

Taking effect.

Des Moines river by virtue of any purchase or pre-emption thereof, under the laws of the United States or of the State of Iowa, whose title has been or shall hereafter be held invalid, may make proof of the value of the improvements made by him upon such land, and the actual loss sustained by him on account of such failure of title, before the Register of the State Land Office; which proof so made shall be reported by the said Register to the Census Board, who shall thereupon ascertain and determine the actual damage, not otherwise provided for, sustained by such claimant by reason of said failure of title, and shall make and file with the Register of the State Land-Office, such decision and award in respect thereto, as shall seem equitable and proper.

SEC. 2. In case Congress shall hereafter make a grant of lands to the State of Iowa, for the purpose of indemnifying the persons mentioned in the first section of this act, the same shall be conveyed to the persons who shall establish their claims, as the preceding section provides; and the Register of the State Land-Office shall issue patents therefor, whenever directed by the Census Board: *Provided*, that in case said lands shall be insufficient to fully indemnify all of the persons mentioned in this act, the same shall be conveyed to said claimants in such proportions as the Census Board shall deem equitable and just.

SEC. 3. This act, being deemed of immediate importance, shall take effect from and after its publication in *The Iowa North West* and *Montana Standard*.

Approved, April 12, 1870.

I hereby certify that the foregoing act was published in *The Iowa North West*, April 21, 1870, and in *The Montana Standard*, April 23, 1870.

ED WRIGHT, *Secretary of State*.

CHAPTER 105.

IMPROVED TAX SYSTEM AND INDEX.

APRIL 12.

AN ACT to Improve the Tax System of this State, and to Avoid Errors in the Assessment of Real Estate.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the several boards of supervisors

of this State, or any of them, are hereby authorized to use, in their respective counties, the system for the assessment and collection of taxes, known and described as the "Weeks's Tax System," and also "Weeks's Condensed Index," anything in the statutes of this State to the contrary notwithstanding.

Boards of supervisors authorized to use Weeks's Tax System and Condens'd Index

SEC. 2. This act being deemed by the General Assembly of immediate importance, shall take effect and be in force from and after its publication in the Register and Statesman, newspapers published at Des Moines, Iowa.

Taking effect.

Approved, April 12, 1870.

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

ED WRIGHT, *Secretary of State*.

CHAPTER 106.

TAXATION OF RAILROAD PROPERTY.

AN ACT for the Taxation of Railroad Property.

APRIL 12.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That each railroad company, owning or operating a railroad in this State, shall annually, on or before the fifteenth day of February of each year, make out and file with the Treasurer of State a sworn statement, setting forth, first—the amount of gross receipts of their railroad for the year ending the thirty-first day of December preceding; second—the number of miles of main track of their railroad in each county on the thirty-first day of December preceding; which statement shall be sworn to by the president and secretary of such company and by the general superintendent of their railroad or any two of them.

B. R. Co.'s to file with Treasurer of State statement of gross receipts.

SEC. 2. The State Treasurer shall levy on said gross receipts a tax as follows, viz.: On the first \$3,000 or part thereof per mile, one per centum; and on receipts of over \$3,000 and under \$6,000 per mile, two per centum; and on the excess of receipts over \$6,000 per mile, three per centum; which taxes the said railroad companies shall pay on or before the first day of March, after which time said taxes if not paid shall become delinquent, and the same penalties and interest shall attach as on other taxes.

Treasurer of State to make levy.