

SEC. 3. All acts and parts of acts inconsistent with the provisions of this act are hereby repealed.

Repealing clause  
In force when.

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

Approved, January 31st, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, January 31, 1872, and in *The Daily Iowa State Register*, February 1, 1872.

ED WRIGHT, *Secretary of State.*

CH. 11.]

CHAPTER II.\*

[S. F. 60.]

LOCAL TAXES TO BUILD RAILROADS.

FEBRUARY 16. AN ACT to Regulate Taxes and the Collection thereof voted to aid in the Construction of Railroads.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the county treasurers or township collectors are hereby prohibited from collecting any tax which has been or may hereafter be voted to aid in the construction of any railroad, under chapter one hundred and two of the acts of the Thirteenth General Assembly, by the people of any township, incorporated town, or city, contrary to or in violation of the terms or provisions of any special reservation or condition inserted in the notices calling an election, or contrary to any contract, agreement, or stipulation in writing, made between the railroad company to be benefited by such tax, and the township, town, or city authorities, for the benefit of the people, or contrary to resolutions or inducements in writing extended by said railroad company to the people, before or after voting said aid; nor shall any such taxes become due, bear interest, become delinquent, collectable, or payable contrary to any such provision, special reservation, condition, resolution, inducement, contract, agreement, or stipulation in writing.

Revenue officers prohibited from collecting tax, when.

1870: ch. 102.

Such taxes not to become delinquent contrary to contract.

SEC. 2. That a certified copy, made by the trustees or proper officers of any township, incorporated city, or

\* See chapter x.

town, of any such special reservation, condition, resolution, inducement, contract, agreement, or stipulation in writing, shall be notice of the matters therein contained to such treasurer or township collector, and he shall take due notice and be governed accordingly.

Copy of agreement notice to collecting officer.

SEC. 3. That all taxes now levied, or that may hereafter be levied, under the provisions of chapter forty-eight, of the acts of the Twelfth General Assembly, and also under the provisions of chapter one hundred and two, of the acts of the Thirteenth General Assembly of the State of Iowa, shall draw no interest, be subject to no penalty, nor shall the property upon which such taxes are now levied, or may hereafter be levied, be sold for said taxes until the railroad company shall have been entitled to receive said taxes under the provisions of the aforesaid acts.

1868: ch. 48.

1870: ch. 102.

Taxes to draw no interest until R. R. co. is entitled to them.

SEC. 4. If taxes levied under the provisions of chapter one hundred and two, of the acts of the Thirteenth General Assembly, become a part of the consolidated tax provided for in section one, of chapter one hundred and thirty-eight, of the acts of the Thirteenth General Assembly, the tax-payer may pay the full amount of county, State, school, and other tax; and it shall be the duty of the county treasurer, or township collector, to give a receipt therefor.

Tax-payer may pay part of consolidated tax.

1870: ch. 188.

SEC. 5. That when it is certified to the county treasurer or township collector, by the trustees of any township, or the trustees or council of any incorporated city or town, that the railway company has, in all respects, complied with the statutes and with all contracts and agreements referred to in section two of the act relative to such tax, and is entitled thereto, it shall be the duty of such treasurer or collector to give sixty days' notice thereof by publication in some newspaper published in the county, and if there be no such newspaper, by posting three notices thereof in each township, city, or town, from which said tax is to be collected, and from the time of giving such notice said tax shall become delinquent, and not before.

When company has complied with conditions, collector to give notice.

SEC. 6. This act, being deemed of immediate importance, shall be in force and take effect from and after its publication in the Iowa State Register and State Leader, newspapers published in Des Moines.

In force when.

Approved, February 16th, 1872.

I hereby certify that the foregoing act was published in the *Daily Iowa State Register* and the *Daily State Leader*, February 17, 1872.

ED WRIGHT, *Secretary of State.*