

CH. 15.]

CHAPTER III.

[H. F. 72.]

FOREST, FRUIT, AND SHADE TREES, AND HEDGES.

FEBRUARY 21. AN ACT to Amend Section Six of Chapter Ninety-two, of the Laws of the Twelfth General Assembly, entitled "An Act to Encourage the Planting and Growing of Timber, Fruit Trees, Shade Trees, and Hedges."

Be it enacted by the General Assembly of the State of Iowa, That section six of chapter ninety-two, laws of the Twelfth General Assembly, be amended as follows:

1869: ch. 92, sec. 6 amended.

Co. supervisors may exempt from taxation for $\frac{1}{4}$ mile of hedge and $\frac{1}{2}$ mile of shade-trees.

SECTION 6. Such board is also empowered, at the same time, to make a similar exemption for every half mile of hedge, and for every mile of shade trees along the public highway, and for every acre of fruit trees planted and cultivated as an orchard, and to make one-half of such exemption for every quarter mile of hedge, and for every half mile of shade trees along the public highway so planted and cultivated, and to establish the rules and regulations in reference to the planting and cultivating of hedges, shade, and fruit trees, and the distance at which they shall be planted, which shall be complied with by persons asking such exemption:

Proviso: total exemption limited to half of real estate.

Proviso: forest-tree nurseries not exempted.

Provided, That under this act, and the act to which this is amendatory, no person shall have to exceed one-half his real estate exempted from taxation: *And provided further,* That the owners or proprietors of nurseries for the growing of forest trees shall not be entitled to any exemptions for any trees grown for sale alone.

Approved, February 21st, 1872.

CH. 16.]

CHAPTER IV.

[H. F. 207.]

SCHOOL-DIRECTORS' OATH OF OFFICE.

FEBRUARY 24. AN ACT Changing the Time and Manner of administering Official Oaths to School-Directors.

School-directors may swear in each other, when

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That any school-director, or director elect, is hereby authorized to administer to any school-director elect the official oath required by law, and said