

1870: ch. 106.

operating their road, and no taxes for prior years for State, county, municipal, or any other purpose, for which any tax can be levied under the laws of the State, up to the first day of January last, shall be collected from any such railroad company on such property.

Act not to apply to rivers on the boundaries.

SEC. 10. No provision of this act shall be held to apply to any railroad bridge across the Mississippi or Missouri river, but such bridges shall be assessed and taxed on the same basis as the property of individuals.

Census board to assess, when.

SEC. 11. In case the proper officer of any railroad company shall fail to make the statement under oath herein named, the Census Board shall proceed to assess such railroad property, and shall add thirty per cent. to the assessable value thereof.

Provision for the tax of 1872.

SEC. 12. *Provided*, That for the tax of 1872, the return under oath shall be by the first day of June next, and the board of supervisors shall perform the requirements of this act at their September meeting in September next, and the assessment for the year shall be made in the month of July next, by the Census Board.

Repealing.

SEC. 13. All laws and parts of laws, inconsistent with the provisions of this act, are hereby repealed.

Publication clause.

SEC. 14. This act, being deemed of immediate importance, shall take effect after publication in the Daily State Register and Daily Leader, newspapers published in the city of Des Moines.

Approved, April 6th, 1872.

I hereby certify that the foregoing act was published in the *Daily State Leader*, April 6, and in the *Daily Iowa State Register*, April 9, 1872.

ED WRIGHT, *Secretary of State*.

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CHAPTER XXVII.

[H. F. 204.]

QUALIFICATION OF ROAD COMMISSIONERS' ASSISTANTS.

APRIL 6.

AN ACT to Amend Section Eight hundred and thirty-five, of the Revision of 1860, so as to Authorize Road Commissioners to Swear their Assistants.

Revision: §885 amended.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section eight hundred and thirty-five, of the Revision of 1860, be, and the same is hereby, amended to read as follows :

The commissioner must be sworn, by some officer authorized to administer oaths, to faithfully and impartially discharge his duty as such commissioner, and, after being thus qualified, he shall, by virtue of said office, have power to swear the assistants employed in laying out the road described in his commission, to a faithful and impartial performance of their respective duties, except that, where the county surveyor is employed, he need not be sworn.

Commissioner  
may swear his  
assistants.

Approved, April 6th, 1872.

CH. 72.]

CHAPTER XXVIII.

[H. F. 78.

## BRIDGE-TAX IN CITIES AND TOWNS.

AN ACT Relating to Taxes Levied for Bridge Purposes.

APRIL 6.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That the incorporated cities and towns of this State, within the limits of which bridge are constructed over running streams, and maintained at the expense of such cities and towns, shall be entitled to all bridge-taxes levied by county authority, and collected on property within the limits of such cities or towns: *Provided*, That this act shall only apply where bridges exceeding seventy-five feet in extreme length have been, or shall be constructed and maintained by such municipal authority.

Cities and towns  
to be entitled to  
bridge tax when.

Proviso.

SEC. 2. The county treasurer shall pay to the proper municipal officer all moneys in his hands, which come within the provisions of the foregoing section, at the same time and in the same manner as other funds collected for city and town purposes: *Provided*, That wherever the taxes so levied and tolls collected and paid over to the proper municipal officer shall have amounted to the cost of constructing and maintaining such bridges, the bridge-tax herein provided for shall thereafter remain in the county treasury for general bridge purposes, subject only to the cost of maintaining such municipal bridges in good condition and repair.

Duty of co treas-  
urer.

Proviso.

When amt. expen-  
ded by munic-  
pality has been  
refunded, balance  
to remain in co.  
treas., subject, &c.

SEC. 3. This act, being deemed of immediate importance, shall take effect and be in force from and after its

In force when.