

CH. 166.]

CHAPTER LXXXI.

[H. F. 107.]

TRANSFER OF RAILROAD TOWNSHIP TAX.

APRIL 22.

AN ACT to Enable Townships, Incorporated Towns, and Cities, which have heretofore, or may hereafter, vote a Tax in aid of the Construction of a Railroad, under the Provisions of Chapter One Hundred and Two, of the Laws of the Thirteenth General Assembly of the State of Iowa, to transfer and use such Tax in aid of the Construction of such other Railroads within such Township, City, or Town, for which the same was voted, as the Inhabitants of the Township, City, or Town voting the same may desire.

Townships, town, and cities, voting tax to aid in constructing railroads, may divert same.

1870: ch. 102.

Proviso: to be done before 1873.

Proviso: tax not delinquent till when.

Act to apply only where companies have forfeited or relinquished rights, or failed to accept or begin work.

Petition by $\frac{1}{2}$ resident tax-payers.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That any township, incorporated town, or city within this State, that has heretofore, or may hereafter, vote a tax in aid of the construction of any railroad under the provisions of chapter one hundred and two, of the laws of the Thirteenth General Assembly of the State of Iowa, may transfer and use such tax in aid of the construction of such other railroads within the township, city, or town, as the voters thereof may desire, in the manner hereinafter provided: *Provided*, That the transfer herein authorized shall be completed before the first day of January, A. D. 1873: *Provided, further*, That no tax so voted and transferred under the provisions of this act shall become delinquent until the road which is to receive it has been finished, and is running to the township voting the tax.

SEC. 2. The provisions of this act shall only apply to such townships, incorporated towns, and cities, as shall have voted a tax in aid of the construction of a railroad, and the railroad company for which such tax was raised shall have forfeited its right to such tax, or shall have failed to accept the tax so raised, before a petition is presented, asking for transfer under the provisions of this act, or, having accepted the same, may relinquish its right thereto in favor of the road or company to which it is proposed to transfer the same, or shall have failed in good faith to begin the construction of said road within one year from the time of voting such tax.

SEC. 3. Whenever a petition shall be presented to the council or trustees of any incorporated town or city, or the trustees of any township, signed by one-third of the resident tax-payers therein, asking that the question of transferring any tax previously voted in such township, town, or city, in aid of the construction of a railroad, to some

other railroad being constructed therein, it shall be the duty of such council, trustees, or board of trustees, as the case may be, to immediately give notice of a special election, by publication in some newspaper published in such county if any be published therein, and also by posting said notice in five public places in such township, city, or town at least twenty days before such election, which notice shall specify the time and place of holding said election, the name of the road or company to which such tax was previously voted, the time the election therefor was held, and the rate per centum of such tax, and the fact of said company having forfeited its right thereto, or having relinquished the same, or having failed to accept such tax, (as the case may be,) and shall also specify the name of the road or company to which it is proposed to transfer such tax; at which election the question of "transfer" or "no transfer" shall be submitted to the legal electors therein, and, if a majority of the votes cast at such election shall be in favor of such transfer of such tax, then, and in that case, the township clerk, or clerk of such election, shall forthwith make out, and file with the auditor of the county wherein said election was held, a certificate setting forth the result of such election, and shall also file in the office of the county treasurer a similar certificate, which certificates so made and filed shall contain the names of the road or company from which and to which such tax was so transferred.

Notice of election

Question.

Upon affirmative result, clerk to certify same to auditor and treasurer.

SEC. 4. It shall be the duty of the treasurer of any county, wherein a transfer of any tax has been made under the provisions of this act, to pay such tax, when collected, over to the road or company to which the same has been transferred, as shown by the certificate of township clerk, or clerk of such election.

Duty of county treasurer.

SEC. 5. This act, being deemed of immediate importance, shall be in force and take effect from and after its publication in the Daily State Register, and the Daily Iowa State Leader, newspapers published in Des Moines, Iowa.

In force when.

Approved, April 22d, 1872.

I hereby certify that the foregoing act was published in the Daily Iowa State Register, and Daily State Leader, April 27, 1872.

ED WRIGHT, *Secretary of State.*