

## CHAPTER XXIII.

## THE COUNTY OF BELKNAP.

AN ACT Providing for the Organization of the County of Belknap. II. F. 168.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the eastern boundary of the county of Pottawattamie shall be the eastern boundary of townships seventy-four, seventy-five, seventy-six, and seventy-seven, in range forty-one, west of the fifth principal meridian in the state of Iowa. Eastern boundary of Pottawattamie county.

SEC. 2. That the territory now lying in Pottawattamie county, and east of the eastern boundary thereof as provided in the first section of this act, consisting of townships seventy-four, seventy-five, seventy-six, and seventy-seven, in ranges thirty-eight, thirty-nine, and forty, west of the fifth principal meridian in the state of Iowa, shall constitute the county of Belknap. Belknap co. to consist of Tps. 74--77, R. 38--40.

SEC. 3. The proposition to change the boundary of said county of Pottawattamie, as herein provided for, shall be submitted to the qualified electors of the county of Pottawattamie, as now established, at the general election held therein in the year 1874. The proposition shall be so submitted that those approving of the proposed change of boundary shall have written or printed upon their ballots the words "For the new boundary," and those who disapprove of the proposed change shall have written or printed on their ballots the words "Against the new boundary." Proposition for change of boundary to be submitted in Pottawattamie.

SEC. 4. The provisions of this act shall take effect when the governor shall issue his proclamation as hereinafter provided, declaring that said proposed boundary has been submitted to the people of Pottawattamie county at a general election, and has been approved by a majority of the votes cast at said election for and against it. Act to take effect when.

SEC. 5. It shall be the duty of the board of supervisors of Pottawattamie county to canvass the votes on said proposition at the same time the votes cast at said general election are canvassed, and immediately thereafter the county auditor shall certify to the secretary of state the form of the proposition submitted to the electors, and the number of votes cast for and against the same, which certificate shall be recorded in the records of the secretary of state. If a majority of all the votes cast for and against the proposition shall be in favor of said change of boundary, the governor shall issue his proclamation declaring the result of such election, and fixing a day for a special election in the said county of Belknap for the election of three supervisors, a clerk of the district and circuit court, sheriff, recorder, treasurer, auditor, county surveyor, superintendent of schools, coroner, and such township officers as are now or may be required by law. Canvass of the votes. Governor to proclaim result favorable and appoint special election.

SEC. 6. The officers elected at such special election shall hold their offices for the same terms respectively as if they had been Terms of officers.

Canvass of votes. elected at the general election of 1874. The board of supervisors of Pottawattamie county shall meet on the first Monday after such special election and canvass the votes cast thereat, and issue certificates of election to the officers so elected; and such officers shall qualify and enter upon the discharge of their duties on the first day of January, 1875.

Judicial and revenue purposes. SEC. 7. Until the officers elected at such special election enter upon the discharge of their duties, the county of Belknap shall be attached to the county of Pottawattamie for judicial and revenue purposes.

Records, etc., to be transcribed. SEC. 8. The board of supervisors of Belknap county shall cause to be transcribed, from the records of Pottawattamie county, all records pertaining to real estate situated in the territory of the county of Belknap, and all taxes due and unpaid against persons or property therein; all judgments in the district, county, or circuit courts, affecting real estate in said territory, and all other records, papers, and documents relating to any property in, or interest of, the said county of Belknap; and the said transcripts shall have authority and be of the same validity as if the same belonged originally thereto. The costs of all transcripts provided for in this section shall be paid by the county of Belknap.

Debt of Pottawattamie county. Duty of the boards of supervisors. Treasurer to pay to treasurer of Pottawattamie. Percentage. SEC. 9. The territory embraced in the said county of Belknap shall not be released from its just proportion of any indebtedness incurred by the county of Pottawattamie prior to its organization, and in order to carry out the provisions of this section it is hereby made the duty of the board of supervisors of Pottawattamie county, whenever they shall levy any tax upon the property of said county for the purpose of paying in whole or in part any indebtedness of said county of Pottawattamie existing at the date of the organization of the county of Belknap, to levy the same upon the entire territory of the original county of Pottawattamie, and to cause the auditor thereof to certify under the county seal the amount or rate of such levy, and deliver the same to the auditor of the said county of Belknap. It shall be the duty of the board of supervisors of the county of Belknap to direct the auditor at the time he makes up the tax-list of the county to carry out said taxes against the taxable property of said county in a column by itself; the same shall be charged to the treasurer, and collected in all respects as is now or may be provided for the collection of county taxes. And it shall be the duty of the county treasurer to pay the same over from time to time as collected upon warrants drawn by the board of supervisors in favor of the county treasurer of the county of Pottawattamie: *Provided*, That the treasurer of the county of Belknap shall retain therefrom the sum of five per cent. on all amounts collected, which shall be placed by him in the county treasury of said county, as full compensation to said county for the trouble and expense incurred in the collection of the same.

SEC. 10. All taxes levied and unpaid upon property in the county of Belknap, delinquent or otherwise, at the time of the organization of said county, shall be transcribed from the books of the treasurer of Pottawattamie county in the manner in which

said taxes stand upon said books, together with the warrants attached to the tax-book. The treasurer of Pottawattamie county shall deliver said transcripts to the treasurer of said county of Belknap as soon as practicable, and pay over to each township clerk, and to each district-township treasurer, all of the several funds to which each are entitled for the year 1874 and previous years that have been collected and not paid on the real and personal property in the territory comprising said Belknap county and taking their receipts therefor; and said transcript, with duplicate warrant attached thereto, shall be sufficient authority for said treasurer to proceed with the collection of said taxes; and the treasurer of said county of Belknap shall collect or cause to be collected such taxes, and account and be responsible therefor in the same manner as is or may be provided by law for the collection of county and state taxes, and said taxes shall be paid into the treasury of the county of Belknap, to the credit of the fund to which they severally belong.

Treasurer of Pottawattamie county to turn over transcripts of taxes, and pay funds to t.p. clerks and dis t.p. treasurers.

Duty of treasurer.

SEC. 11. Nothing herein contained shall be construed to prejudice or abridge any rights which said county of Belknap would otherwise have to contest the validity or good faith of any alleged indebtedness of said county of Pottawattamie; and said county of Pottawattamie shall have the right to enforce by proper proceedings in court the duties hereinbefore imposed by this act upon the officers of said county of Belknap relating to the payment of the indebtedness of the county of Pottawattamie.

Contesting validity of indebtedness.

Enforcement of duties of Belknap co.

SEC. 12. Upon the taking effect of this act as hereinbefore specified, said county of Belknap shall be in and constitute a part of the same congressional, judicial, senatorial, and representative districts of which it is now a part, and it shall be the duty of the judges of the said judicial district, on the first Monday of January, 1875, to fix the times of holding the district and circuit courts, in said county of Belknap, in the manner made and provided for by statute; and make such changes in the times of holding the courts in other counties of said district as may become necessary to carry out the provisions of this section.

Co. to continue in present congressional and other districts.

Times of holding court.

SEC. 13. The county-seat of Belknap county shall be, and remain, at such place in the territory now embraced in the township of Center, in said Pottawattamie county, as shall be designated by a majority of the board of supervisors of the said Belknap county, until such county-seat shall be relocated, as made and provided by statute; and said board of supervisors shall hold their first regular meeting at school-house designated as No. one, in said Center township, and designate said place in said Center township as aforesaid.

County-seat

To be designated.

Approved March 10th, 1874.

## CHAPTER XXIV.

## TAXES IN FORT MADISON LEGALIZED.

H. F. 36. AN ACT to Legalize the Assessments and Tax-Sales of Property in the City of Ft. Madison, Iowa.

Preamble: 1862: ch. 173; 1861: ch. 26; WHEREAS, Section number two of chapter one hundred and seventy-three of the laws of the ninth General Assembly, as amended by section number one of chapter twenty-six of the laws of the Tenth General Assembly, provides that cities and towns shall at their regular municipal elections in each year elect an assessor for said city or town ; and

City failed to elect assessor. WHEREAS, The city of Fort Madison, in Lee county, Iowa, has failed to so elect an assessor at their regular municipal election for the years 1862, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, and 1874, and the assessment of the property in said city was made by the assessor of Madison township in said county ; and

Assessments, collections, and sales legalized. WHEREAS, Doubts have arisen as to the legality of said assessment, made by the assessor of Madison township, of property in said city of Fort Madison, Iowa, also of tax-sales made under such assessment; therefore

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That all assessments made by said assessor of Madison township, of property in said city of Fort Madison for the years 1862, 1863, 1864, 1865, 1866, 1867, 1868, 1869, 1870, 1871, 1872, 1873, and 1874, be and the same are hereby legalized and declared to be as binding and valid as though the same had been made in strict conformity with law, and all levies, collections and sales made under and by virtue of said assessment are hereby legalized and made valid and binding in law.

Publication cause. SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Leader, a newspaper published at Des Moines, Iowa, and the Fort Madison Democrat, a newspaper published in Fort Madison, Iowa: *Provided,* That such publication shall be without expense to the State.

Approved March 10th, 1874.

I hereby certify that the foregoing act was published at Fort Madison in the Fort Madison *Democrat* March 18, 1874.\*

JOSIAH T. YOUNG, Secretary of State.

\* See Appendix.