

CHAPTER XLVII.

TOWN-PLAT OF CAMBRIDGE, STORY COUNTY.

S. F. 261.

AN ACT to Legalize a Survey of the Town-plat of Cambridge, Story County, Iowa, heretofore made by M. C. Allen, Co. Surveyor of Story County, Iowa.

Preamble:

WHEREAS, Heretofore, to-wit: in or about the year 1852 the town-plat of the town of Cambridge, in Story county, Iowa, was laid out, platted, and duly recorded; and

Starting-point of former survey washed away.

WHEREAS, The stake or starting-point from which the said town-plat was surveyed has been washed away and destroyed; and

New survey legalized.

WHEREAS, A survey of the said town-plat was heretofore, in May, 1870, made by one M. C. Allen, surveyor of Story county, Iowa, which was made to conform to the original survey as nearly as possible and establishing a new starting-point in the public square of said town, and pursuant to said survey the said surveyor did replat the said town and cause the said replat to be recorded in the recorder's office of said county, in record A, page 305; now, therefore,

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That the said survey and plat made by the county surveyor of Story county, Iowa, and recorded in the recorder's office of said county in record A, on page 305, be and the same is hereby legalized, and made of equal force and effect with the original plat, and the same shall be deemed and taken in all courts as evidence of equal force and effect as the said original plat.

Approved March 17th, 1874.

CHAPTER XLVIII.*

IN RELATION TO THE RAILROAD AID TAX.

H. F. 204.

AN ACT Relating to the Taxes voted in Aid of the Construction of Railroads.

1868: ch. 48.
1870: ch. 102.
When collection of tax is suspended four years because of non-fulfillment of contract, b'd. supervisors to abate same.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That whenever any taxes have been voted and levied upon the property of any township, city, or town, in aid of the construction of any railroad, as provided by chapter 48 of the laws of the 12th General Assembly, and chapter 102 of the laws of the 13th General Assembly, and the collection of said taxes has been, or shall hereafter be, suspended, and the right to said taxes forfeited by reason of the non-fulfillment by the railroad company, in whose favor such taxes were voted, or to whom they may have been transferred, of any contract, agreement, or stipulation in writing, made between such railroad company and any

*See Chapter liv.

township, city, or town, for the benefit of the people, or any resolution or inducement in writing extended by such railroad company to the people, as provided by chapter two of the laws of the 14th General Assembly, and the said collection of said taxes has been, shall hereafter be, so suspended for the term of four years from or the date on which said taxes were levied, then it shall be the duty of the board of supervisors of any county in which such taxes have been voted and levied and the collection thereof suspended, as aforesaid, to order the same abated and canceled upon the books of the treasurer of said county.

SEC. 2. Whenever taxes have been voted to aid in the construction of any railroad in this state, and the work of construction not commenced in good faith in the township where said tax was voted within two years thereafter, then the right of the railroad company to said tax shall be deemed forfeited, and it shall be the duty of the board of supervisors of the proper county to order the same abated and canceled on the books of the county treasurer; and all such taxes paid into the county treasury shall be refunded to the parties entitled thereto.

SEC. 3. In all cases where taxes have been voted, and afterward the amount levied by virtue of said vote was compromised by contributions made in lieu of said tax, then the board of supervisors shall order the taxes so levied and compromised to be canceled.

SEC. 4. Where taxes have been voted in any township, city, or town, under the provisions of chapter 48 of the laws of the 12th General Assembly, or under the provisions of chapter 102 of the laws of the 13th General Assembly, and the work has been commenced and part of the taxes paid over to the company to which such taxes were voted, and the work subsequently suspended until after the expiration of the time for the completion of the same by the agreement of the railroad company with the town, city, or township, or by the proposition made to the voters of such town, city, or township at the time such taxes were voted; and such suspension of the work has been, or shall be suspended for two years after the time for the completion of the same; then the right of the company or any person claiming such taxes, by, through, or under such railroad company, shall be considered forfeited to such taxes, and it shall be the duty of the county board of supervisors to direct the treasurer of the county to cancel such taxes on the tax-books of the county, and such taxes shall not be a lien on the property of any person thereafter.

SEC. 5. All acts and parts of acts in conflict with this act are hereby repealed.

SEC. 6. The provisions of section 1 of this act shall not apply to railroad companies which have in good faith commenced the work of construction of such railroad in the township, city, or town where such tax was voted, [and] are now in good faith engaged in building their said roads so commenced, nor shall the provisions of said section in any way affect their right to collect any and all taxes voted by townships, cities, or towns in aid of their said roads, to which they are justly entitled, or annul said taxes, and

Proviso: co's. to earn tax in two years.
Proviso: no tax revived.

said railroad companies so in good faith proceeding to construct their said roads shall be entitled to collect and receive such taxes when they have complied with the law under which the same were voted: *Provided, however,* Said companies shall earn and become entitled to such tax within two years from the passage of this act. *Provided,* That this section shall not have the effect to revive any tax already forfeited by reason of the failure of any railroad to comply with any condition or inducement, which, by the provisions of any law heretofore enacted, would cause a forfeiture.

Approved March 17th, 1874.

CHAPTER XLIX.

LEGALIZING JUDGMENT-TAXES.

S. F. 209. AN ACT to Legalize certain Judgment-Taxes levied by Counties and other municipal Corporations in the State of Iowa.

Preamble. WHEREAS, Judgments have been rendered, both in the state and federal courts, against various counties, school-districts, and other municipal corporations; and,

WHEREAS, Such corporations, claiming a right to do so under section 3275 of the revision of 1860, and the amendments thereto, have levied special taxes to pay the same; and,

WHEREAS, Doubts have arisen as to the power to levy such taxes under the law; and,

WHEREAS, Many of the tax-payers have paid such taxes, and it is the interest of such corporations that all of such taxes be collected, and said judgments paid off; now, therefore,

Taxes levied to pay judgments legalized.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That such judgment-taxes, so levied by such corporations, be and the same are hereby declared legal and valid, and where the same have not been paid the officers of such corporations are hereby empowered and directed to proceed at once to collect the same as other taxes are collected, and pay the same over to the parties entitled thereto.

Same to be collected.

Publication clause.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in *The Daily Iowa State Register* and *Daily Iowa State Leader*, newspapers published in Des Moines, Iowa.

Approved March 18th, 1874.

I hereby certify that the foregoing act was published at Des Moines in *The Iowa Daily State Leader*, March 19, and in *The Daily Iowa State Register*, March 20, 1874.

JOSIAH T. YOUNG, *Secretary of State.*