

## CHAPTER 45.

## EXEMPTION FOR HEDGES, SHADE-TREES, ETC.

H. F. 221. AN ACT to Amend Section 799, Chapter 1, Title 6 of the Code [relating to the Assessment of Taxes].

Code: § 799. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 799, of chapter 1, of title 6, of the code of Iowa be amended as follows: Strike out all of said section, and insert in lieu thereof the following:

Board of supervisors may make exemption for forest, shade, and fruit trees, and hedges. Proportionate exemption.

Board may adopt regulations as to same.

Limit of exemption.

Claimant to satisfy board.

"Sec. 799. The board of supervisors may exempt from taxation for any one year, except for state purposes, an amount not exceeding five hundred dollars for each acre of forest-trees, less than three years old, planted and suitably cultivated for timber, or for each mile of hedge, or for each mile of shade-trees, along the public highway, or for each acre of fruit-trees not more than three years old; and also a proportionate exemption for each one-fourth mile of hedge or one-fourth mile of shade-trees along the public highway. Such board, before granting any of the exemptions contemplated in this section, shall establish rules as to the method of planting and cultivating such hedges and trees, and the number of the same to the mile or acre, and persons claiming such exemption shall bring satisfactory proof that such rules have been complied with. But no person shall have any personal property nor more than one half his real estate exempted under this and the foregoing section, nor shall there be any exemption on account of nursery trees grown for sale. Any person claiming such exemption, may appear before the board of supervisors at any regular meeting, and, upon showing to the satisfaction of said board that he has complied with the requirements, shall receive from the county auditor a certificate, stating the amount of exemption, which shall be received by the county treasurer in satisfaction of the taxes exempted."

Approved March 18th, 1874.

## CHAPTER 46.

## TAX-SALES IN LEE COUNTY.

S. F. 71. AN ACT to Amend Chapter 2, Title 6, of the Code in Relation to Tax-Sales and Redemption of Property in Counties having two County-Seats.

Code: title vi., ch. 2. Sales to be at place where taxes are collectable. SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That in counties divided into two districts for the collection of taxes, and where there are two county-seats, the sales of lands and property for delinquent taxes, in each collection district, shall be sold at the county-seat, or place where

the taxes for each district are collected, and the deputy treasurer and the recorder or his deputy, at such county-seat or place, shall be authorized, and are hereby declared authorized and empowered, to do and perform all the duties required of the treasurer and auditor of such county.

Recorder or deputy to attend sale with deputy treasurer.

SEC. 2. The records of such sales, and all matters and things pertaining to the same, shall be kept by, and in the office of, the deputy treasurer and the recorder, or his deputy, as is required to be kept by the treasurer and auditor.

Record, where kept.

SEC. 3. All property sold under the provisions of this act shall be redeemed of the recorder or his deputy, and the certificate of redemption so issued shall be countersigned by the deputy treasurer, and the deputy treasurer and recorder or his deputy shall be authorized and empowered to do and perform all the duties in relation to such redemption as is [are] required of the treasurer and auditor of the county.

Property sold to be redeemed of the recorder or his deputy. Powers of deputy treasurer and the recorder.

SEC. 4. At the expiration of the time for redemption, as required by sections 890, 891, 892, 893, 894, 895, chapter 2, title VI, of the code, the deputy treasurer is hereby authorized to make, execute, acknowledge, and deliver good and sufficient deeds to the purchaser or holder of the sale-certificate, and to do and perform all other acts and duties required by law of the treasurer of the county in regard to the same.

Deputy treasurer to execute deeds.

SEC. 5. This act shall be in force and take effect from and after its publication as prescribed by law.

Publication clause.

Approved March 18th, 1874.

I hereby certify that the foregoing act was published at the seat of government, in *The Iowa Daily State Register* March 28, and in *The Homestead and Western Farm Journal* April 10, 1874.

JOSIAH T. YOUNG, Secretary of State.

## CHAPTER 47.

### RAILWAYS CROSSING HIGHWAYS.

AN ACT to Amend Chapter Four (4) of Title X. of the Code, on "taking S. F. 41. "Private Property for works of Internal Improvement."

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 1262, of chapter 4, of the code be amended so as to read as follows:

"Any such corporation may raise or lower any turnpike, plank-road, or other highway, for the purpose of having its railway cross over or under the same; and in such cases said corporation shall put such highway, as soon as may be, in as good repair and condition as before such alteration at such place of crossing."

Right and duty of railway corporations.

SEC. 2. This bill being of immediate importance shall take