

same has ceased, and has not been in good faith resumed for more than five years, and the same remains unfinished, it shall be deemed and taken that such corporation or person thus in default has abandoned all right and privilege over so much as remains unfinished, as aforesaid, in favor of any other corporation or person which may enter upon such abandoned work as provided in section 1261.

Code, § 1261.

Approved March 21st, 1874.

CHAPTER 66.

REBATE OF TAXES ON PROPERTY DESTROYED.

AN ACT to Amend Section 800 of the Code of 1873 [Title VI., Chapter 1: "Of the Assessment of Taxes"].

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That section 800 of the code is repealed, and there is enacted in lieu thereof the following:

Code: sub-
stitute for
§ 800.

Rebate in case
of destruction
of buildings,
crops, stock,
or other
property.

Section 800. The board of supervisors shall have power to rebate in whole or in part the taxes of any person whose buildings, crops, stock, or other property has been destroyed by fire, tornado, or other unavoidable casualty, if said property has not been sold for taxes or if said taxes have not been in default for thirty days at the time of destruction. But the loss for which such rebate is allowed shall be such only as is not covered by insurance.

Approved March 21st, 1874.

CHAPTER 67.

VOTING OF SCHOOL TAXES.

AN ACT Allowing School-Districts lying in two adjoining Counties the Right to vote Mills instead of specific Sums for School Purposes. [Additional to Code, Title XII., Chapter 9: "Of the System of Common Schools"].

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That all school-districts lying in two adjoining counties shall have the right to vote mills instead of specific sums for school purposes.

Districts in
two counties
may vote
mills for
schools.

Approved March 21st, 1874.