

Power to bor- line of said section, the words, "redeeming outstanding bonds
row money. and."

To take effect. SEC. 2. This act being deemed of immediate importance, shall
take effect from and after its publication in the Iowa State Reg-
ister, and Iowa State Leader, newspapers published at Des Moines
Iowa, anything in sec. 33 of the Code to the contrary notwith-
standing.

Approved March 15, 1876.

I hereby certify that the foregoing act was published in the *Iowa State
Leader*, March 23, and in the *Iowa State Register*, March 25, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 122.

RELATING TO GAME.

H. F. 493. AN ACT to Amend Chapter Sixty-nine (69) of the Public Acts of the
15th General Assembly in Relation to Game.

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

Chap. 69, Pub-
lic Acts 15th
G. A. amend-
ed.

SECTION 1. That chapter 69 of the public acts of the 15th
general assembly be and the same is hereby amended by insert-
ing after the word "following" in the 6th line of section one
these words, "or if any person, any where, at any time of the year
shall shoot or kill any prairie hen or chicken."

Approved March 15, 1876.

CHAPTER 123.

RELATING TO TAXES IN AID OF RAILROADS.

S. F. 67 and 96. AN ACT to enable Township[s] and Incorporated Towns and Cities to
Aid in the Construction of Railroads.

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

Who may aid
in construc-
tion.

SECTION 1. That it shall be lawful for any township, incorpo-
rated town or city to aid in the construction of any projected
railroad in this state, as hereinafter provided.

Duty of trust-
ees, or coun-
cil on presen-
tation of peti-
tion by a ma-
jority of tax
payers.

SEC. 2. Whenever a petition shall be presented to the council or
trustees of any incorporated town or city, or trustees of any town-
ship, signed by a majority of the resident freehold tax payers of
such township, incorporated city or town, asking that the question
of aiding in the construction of any railroad be submitted to the
voters thereof, it shall be the duty of the trustees or council of

such incorporated town or city, or trustees of such township, to immediately give notice of a special election, by publication in some newspaper published in the county, if any be published therein, and also by posting said notice in five public places in such township, incorporated city or town, at least twenty days before said election, which notice shall specify the time and place of holding said election, the line of railroad proposed to be aided, the rate per centum of tax to be levied, and whether the entire per centum voted is to be collected in one year, or one-half collected the first year and one-half the following year; and the amount of work upon said proposed railroad line required to be completed before said tax shall be paid to the railroad company, and where the same shall be performed, and to what point said road shall be fully completed and any other conditions which shall be performed before such tax shall become due, collectible and payable; and in no case shall such tax become due, collectible or payable until the road is fully completed to such point as mentioned in the notice. At such election the question of taxation shall be submitted, and if two-thirds of the votes polled be "for taxation," then the recorder of the incorporated town, the city clerk, township clerk, or clerk of said election, shall forthwith certify to the county auditor the rate per centum of tax thus voted by such township, incorporated town or city, the year or years during which the same is to be collected and the time and terms upon which the same, when collected, is to be paid to the railroad company, under the conditions and stipulations in the said notice, together with an exact copy of the notice, under which such election was held; which said county auditor shall at once cause to be recorded in the office of the recorder of deeds of the county.

Notice to specify.

Election: questions to be submitted.

Certificate.

When such certificate shall have been made and recorded, the board of supervisors of the county shall at the time of levying the ordinary taxes next following, levy such taxes as are voted under the provisions of this act as shown by said certificate, and cause the same to be placed on the tax lists of the proper township, incorporated city or town, indicating in their order thereupon when and in what proportion the same are to be collected, and upon what conditions the same are to be paid to the railroad company, a certified copy of which said order shall accompany the tax lists.

Date of board of supervisors.

Said taxes shall be collected at the time or times specified in said order in the same manner, and be subject to the same penalties for non-payment after they are collectible as other taxes, or as may be stated in the petition asking said election.

Collection of taxes.

SEC. 3. The stipulations and conditions contained in the said notices must conform to those set forth in the petition, as the same is presented to the trustees of the township or trustees or council of the incorporated city or town where the said taxes are proposed to be voted, and the aggregate amount of tax to be voted or levied under the provisions of this act in any township, incorporated town or city, shall not exceed five per centum of the assessed value of the property therein respectively.

Notice must conform to petition.

Maximum per cent of tax.

SEC. 4. The moneys collected under the provisions of this act shall be paid out by the county treasurer to the treasurer of the

Money to be paid out: how and when.

railroad company, for whom the same was voted, upon the orders of the president or managing director thereof, at any time after the trustees of such township, or trustees or council of such incorporated town or city voting such tax, or a majority of them shall have certified to the county treasurer that the conditions required of the railroad company and set forth in the notice for the special election at which the tax was voted have been complied with. And it is hereby made the duty of said township trustees, or trustees or council of such incorporated town or city, when the said conditions have been complied with sufficiently to entitle the said railroad company to the amount of such orders, or when the said conditions are fully complied with and performed on the part of the railroad company, to make such certificate.

Duty of trustees.

County treasurers: duty of

Certificate to tax payers:

Assignable:

And R. R. Co. shall issue shares of stock for same.

SEC. 5. It shall be the duty of the county treasurer when required, in addition to a tax receipt to issue to each tax payer, on his payment of taxes voted in aid of a railroad company under the provisions of this act, a certificate showing the amount of tax by him paid in aid of said railroad company, and when the same was paid, and he shall be entitled to charge and receive as compensation therefor, the sum of twenty-five cents for each certificate so by him issued

Said certificates are hereby made assignable, and when presented by any person holding the legal title thereto to the president, managing director, treasurer, or secretary of the railroad company receiving the taxes paid as shown by said certificate, in amount showing the sum of one hundred dollars or more of taxes to have been paid for said railroad company, it shall be and is hereby made the duty of said railroad company to issue or cause to be issued to said person the amount of stock covered by said certificate or certificates, and if the taxes paid as shown by said certificate or certificates amount in the aggregate to more or less than any certain number of shares of said stock, then the holder aforesaid of such certificate or certificates shall be entitled to receive of said stock the number of shares next greater than the amount covered by said certificates, upon making up the deficiency in money or tendering the same with the said certificates the said stock to be estimated for the purposes hereof at its par value.

If road is encumbered to a certain amount, directors are held liable.

SEC. 6. The board of directors of any railroad company receiving taxes voted in aid thereof under the provisions of this act or those members thereof or either of them, who shall vote to bond, mortgage, or in any manner encumber said road to an amount, if the same be a railroad of three feet gauge, to exceed the sum of eight thousand dollars per mile, and if of the ordinary four feet eight and one-half inch gauge, to exceed the sum of sixteen thousand dollars per mile, not including in either case any debt for ordinary operating expenses, shall be liable to the stock holders or either of them, for double the amount, estimated at its par value of the stock by him or her held, if the same should be rendered of less value or lost thereby.

SEC. 7. Should the taxes voted in aid of any railroad under the provisions of this act remain in the treasury more than two years after the same have been collected, the right to them by

the railroad company shall be considered forfeited, and the persons paying the said taxes shall be entitled to receive from the county treasurer the amount by them paid to the said railroad company, in which case the persons paying the said taxes shall be entitled to receive back only their proper pro rata share thereof remaining.

Taxes voted to company may be forfeited.

SEC. 8. Nothing contained in this act shall preclude any taxpayer who may have contracted with a railroad company for whom taxes may have been voted under the provisions of this act to pay his tax thus voted, or any part thereof, in labor upon the line of its road in pursuance of the terms and conditions stipulated in the notices of election in lieu of a payment thereof in money, from presenting to the county treasurer a receipt from said railroad company, duly signed by the president or managing director thereof, specifying the value of the labor performed by him thereunder and from having the same credited by the county treasurer on his tax in aid of said railroad with like effect in all respects as though the same was paid in money to the said county treasurer, and when such receipts have been presented and thus credited by the county treasurer they shall have the same force and validity in his settlement with the board of supervisors as the orders from the railroad company provided for in section three hereof.

Tax payer may pay taxes in labor.

SEC. 9. All railroads in this state constructed by or with the aid of any taxes levied and collected under the provisions of this act shall be subject to the control of the general assembly thereof in regard to the management of the same, and the charges for the transportation of freights and passengers thereon.

R. R. to be subject to control of G. A.

SEC. 10. This act being deemed by the general assembly of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register, and Iowa State Leader, newspapers published in Des Moines, Iowa.

To take effect.

Approved March 15, 1876.

I hereby certify that the foregoing act was published in the *Iowa State Register*, March 24, and in the *Iowa State Leader*, March 30, 1876.

JOSIAH T. YOUNG, *Secretary of State.*

CHAPTER 124.

STATE AGRICULTURAL COLLEGE.

AN ACT Making Appropriations for the Iowa State Agricultural College. S. F. 97.

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

SECTION 1. That there is hereby appropriated out of any