

power, mode and manner of proceeding in every respect as in relation to state and county taxes, and in all things relating to the sale of real and personal property, he is authorized and required to proceed according to the provisions of the statutes regulating the sale of property for delinquent state and county taxes, and in all sales for such or any delinquent taxes for municipal purposes, if there be other delinquent taxes due from the same person, or a lien on the same property, the sale shall be for all the delinquent taxes, and such sales and all sales made under or by virtue of this act, shall be of the same validity, and in all respects be deemed and treated as though such sales had been made for delinquent state or county taxes exclusively.

SEC. 2. That all acts of the officers of cities incorporated under special charters, in heretofore certifying the taxes levied or rates of taxes to the county auditor and all collections and tax sales made thereunder, be and the same are hereby declared in all respects as valid, binding, effective and conclusive as if the power to so certify and sell had been expressly conferred by law, but nothing herein contained shall have the effect to make valid any sale for taxes which would be invalid under any other provision of law.

Certain acts  
of city officers  
legalized.

Provided.

Approved, March 23, 1878.

## CHAPTER 100.

### RELATING TO CARE OF THE INSANE.

AN ACT to amend Sections 1384 and 1390, Chapter 2, Title XI., of the S. F. 217. Code, in relation to the Care of the Insane.

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

SECTION 1. That section 1384 of the Code be amended as follows: By striking out the word "December," in the seventh line of said section, and inserting "October;" and also, by striking out the words "March, June and September," in the last line of said section, and inserting "January, April and July."

Code, § 1384.  
amended.  
Meeting of  
trustees.

SEC. 2. That section 1390 of the Code be amended by striking out the words "from time to time," in the thirteenth line of said section, and inserting in their place the word "quarterly;" and also, by striking out the word "twenty," before "dollars," in the sixteenth line of said section, and inserting the word "sixteen."

Treasurer:  
Draw money  
from state  
treasury.  
Reduction of  
support.

Approved, March 23, 1878.

## CHAPTER 101.

## SALE OF LANDS FOR TAXES.

S. F. 49. AN ACT to Amend Chapter 145 of the Acts of the Sixteenth General Assembly in Relation to Taxing, and the Sale of Public Lands for Taxes.

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

Chapter 145, SECTION 1. That the following be enacted as a substitute for  
16th G. A. chapter 145, of the acts of the sixteenth general assembly:  
Substitute for.

Section 1. Whenever any school or university land bought on credit, is sold for taxes, the purchaser at such tax sale, shall only acquire the interest of the original purchase in such lands, and no sale of any such lands for taxes, shall prejudice the rights of the State or the university therein, or preclude the recovery of the purchase money, or the interest due thereon, and in all cases, where real estate is mortgaged or otherwise encumbered to the school or university fund, the interest of the person who holds the fee alone, shall be sold for taxes, and in no case shall the lien or interest of the state be affected by any sale of such encumbered real estate, made for taxes.

Sec. 2. The foregoing provisions shall be extended to, and shall include all lands exempted from taxation by the provisions of this title, including lands of the United States and of this state, or of any county, township, city, incorporated town or school district, including agricultural college lands, swamp lands, burial grounds, fair grounds, public squares, public groves, or public ornamental grounds, and to any legal or equitable estate therein held, possessed or claimed for any public purpose, and no assessment or taxation of such lands, nor the payment of any such taxes, by any person, or the sale and conveyance for taxes of any such lands, shall in any manner affect the right or title of the public therein, or prejudice the public thereto, nor shall any such payment or sale, confer upon the purchaser, or person who pays such taxes, any right or interest in such land, adverse or prejudicial to the public right, title or ownership thereto;

*Provided,* That this section shall not in any manner affect or prejudice the rights of any person or party to any action now pending, which was commenced prior to the 4th day of July, 1876.

Approved, March 23, 1878.

Interest ac-  
quired by  
purchaser at  
tax sale of  
school lands,  
etc., etc.,

Same as to  
other public  
lands.

Right of pub-  
lic not preju-  
diced by tax  
sale, etc.

Proviso:  
Not to affect  
action pend-  
ing.