

## CHAPTER 113.

## IN RELATION TO COMMON SCHOOLS.

S. F. 87. AN ACT amendatory of Section 1802 of the Code of Iowa.

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

SECTION 1. That section 1802 of the Code be amended by adding after the word *number*, in the eleventh (11) line, the following: "Who shall not be entitled to vote except in cases of a tie."

Code, § 1802,  
amended.  
President of  
board of di-  
rectors.

Proviso:

*Provided*, That no measure or motion shall be considered as having been adopted by the board unless there shall be three votes in favor thereof.

Approved, March 25, 1878.

## CHAPTER 114.

## TAXATION OF SLEEPING AND DINING CARS.

S. F. 312. AN ACT to Tax Sleeping and Dining Cars, Amending Section 1318, Chapter 5, Title X, of the Code.

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

Code, § 1318,  
amended.

Railroad  
company  
shall return  
number of  
sleeping and  
dining cars  
used.

SECTION 1. That in addition to the matters required to be contained in the statement provided for in section 1318 of the Code, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the state, and the total number of miles that said cars have been run or operated each month within and without the state.

Executive  
council shall  
assess the  
same.

SEC. 2. The executive council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof, that the monthly average number of miles that such cars have been run or operated within the state shall bear to the monthly average number of miles that such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals.

SEC. 3. The executive council shall, as provided by sections 1318 and 1319 of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as hereinbefore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation. Manner of assessment.

Approved, March 25, 1878.

## CHAPTER 115.

### STATE UNIVERSITY.

AN ACT to prevent the use of the Funds of the State University for S. F. 311. Support of the Preparatory Department after July 1, 1879.

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

SECTION 1. That after the 1st day of July, 1879, no part of the funds belonging to or appropriated for the state university shall be used for the support of the preparatory or non-collegiate course of studies heretofore taught in said university. Funds shall not be used for preparatory department.

Approved, March 25, 1878.

## CHAPTER 116.

### TREASURER OF STATE.

AN ACT to amend Section 80, of Chapter 4, Title 2, of the Code of 1873. S. F. 303.

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

SECTION 1. That section 80, of chapter 4, title 2, of the Code, be amended as follows: By striking out in the fourth line of said section the words, "March, June and September," and inserting "January, April and July;" also, strike out the word "November," in the fifth line, and insert "on the first day of October." Code, § 80. amended. In what months he shall report warrants taken up.

Approved, March 25, 1878.