

If council approve, minute thereof indorsed on map by city clerk.

Acknowledged by owner, etc.

Publication.

situation, with respect to the existing limits of the city. If the city council shall assent to the extension of the limits of the city, as applied for, a minute thereof shall be indorsed upon the map by the city clerk, and the same shall then be acknowledged by the owner, and recorded in the office of the recorder of the proper county, as provided in section 560 of the Code. Thereafter the limits of the city shall be extended so as to conform to the line proposed and so assented to by the city council.

SEC. 2. This act, being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register and the Burlington Hawk-Eye, newspapers published at Des Moines and Burlington, Iowa.

Approved, March 17, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register* and *Burlington Hawk-Eye*, March 23, 1880.

J. A. T. HULL, *Secretary of State.*

CHAPTER 57.

TO RELIEVE MANUFACTURERS FROM DOUBLE TAXATION.

H. F. 26. AN ACT to Relieve Corporations Engaged in Manufacturing, from Double Taxation in Certain Cases.

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

Realty, personal property, money and credits of corporations engaged in manufacturing shall be listed same as individuals.

Machinery regarded as real estate.

Capital stock then exempt.

SECTION 1. That corporations organized under the laws of this state for pecuniary profit, and engaged in manufacturing, as defined by section 816 of the Code, and which have their capital represented by shares of stock, shall, through their principal accounting officers, list their real estate, personal property, and moneys and credits, in the same manner as is required of individuals; and their machinery used in their manufacturing establishments, shall, for the purposes of this act, be regarded as real estate.

SEC. 2. The owners of capital stock of manufacturing companies, as herein provided for, having listed their property as above directed, shall be exempt from assessment and taxation.

Approved, March 17, 1880.

CHAPTER 58.

RELATING TO GARNISHMENT PROCEEDINGS.

AN ACT to Amend Section 2975 of the Code, Relating to Garnishment Proceedings. H. F. 94.

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

SECTION 1. That section 2975 of the Code be and the same is hereby amended, by adding thereto the following: Code, § 2975 amended.

"But no judgment shall be entered in any garnishment proceedings condemning the property or debt in the hands of the garnishee, until the principal defendant shall have had ten days' notice of such proceedings. If the case is pending in the district or circuit court, the notice shall be served in the same manner as original notices are required to be served. If the case is pending before a justice of the peace, the defendant shall have at least five days' personal notice of such proceeding, if he be a resident of the county; otherwise, service of such notice may be made by posting the same in three public places in the township in the manner provided by section 3609 and 3610 of the Code. The fact that the defendant is not a resident of the county, may be shown by the affidavit of the plaintiff, or his attorney, filed with the justice before such notices are posted." Principal defendant to have ten days' notice when case is before court, and five days if before a justice.

Notice when defendant is not a resident.

Approved, March 17, 1880.

CHAPTER 59.

BONDS OF INDEPENDENT SCHOOL DISTRICTS.

AN ACT to Amend Section 1822, Chapter Nine (9), Title Twelve (12) of the Code of 1873. H. F. 107.

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

SECTION 1. That section 1822, of chapter nine (9), title twelve (12) of the Code of 1873, be amended by inserting after the words "president of the board" in the fifteenth line of said section, the words "and attested by the secretary." Requiring issuance of bonds to be attested by secretary.

Approved, March 17, 1880.