

CHAPTER 192.

TAXES VOTED IN AID OF RAILROADS.

AN ACT Relating to Taxes Voted in Aid of the Construction of Railways under Chapter 123, of the Acts of the Sixteenth General Assembly, and Chapter 157, of the Acts of the Seventeenth General Assembly of the State of Iowa and Supplemental Thereto. H. F. 108.

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

SECTION 1. That whenever any taxes have been voted and levied upon the property of any township, city, or town in any county in this state under the provisions of chapter 123 of the acts of the sixteenth general assembly, and chapter 157 of the acts of the seventeenth general assembly, to aid in the construction of any railway within this state, and the work of construction of the said railway shall not have been in good faith commenced in said township, or in the adjoining township, when the line of said railway does not pass through such township, within two years from the date of the time when such taxes were voted, the right of such company to any such taxes shall be declared to be forfeited, and the board of supervisors of such county shall abate and cancel such tax on the tax-books of the county, and refund any taxes in the treasury of the county that have been paid into such treasury to the person paying the same. The provisions of this section are intended to cover all cases where taxes have been voted and no time was stated in the notice of such election when the work was to be commenced.

Taxes forfeited in two years.

Duties of the board of supervisors.

SEC. 2. When taxes have been voted and levied to aid in the construction of any railway within this state by any township, town, or city, under and by virtue of the provisions of the acts of the general assembly referred to in section 1 of this act, and such railway company shall have neglected for the space of six months to comply with the terms of the notice and petition under which such taxes have been voted, and such fact shall be certified to the board of supervisors of the county wherein such taxes were voted by the trustees of the township or town or city council, it is hereby made the duty of the board of supervisors of such county to abate and cancel all such taxes on the tax-books of the county, and refund any money in county treasury to the persons who may have paid the same.

When the road neglects for six months to comply with terms of notice.

Duty of trustees.

SEC. 3. This act, being deemed of immediate importance by the general assembly, 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.

Publication.

Approved, March 27, 1880.

I hereby certify that the foregoing act was published in the *Iowa State Register*, April 3, and in the *Iowa State Leader*, April 6, 1880.
J. A. T. HULL, *Secretary of State.*