

they make a levy of a tax for territorial and county purposes, to fix a per centum of not less than five cents, nor more than fifteen cents on the hundred dollars valuation, on all property made taxable by the revenue laws of this territory, to be expended as provided for by an act entitled "An act to provide for levying a tax on real and personal property for road purposes," approved February 16th, 1842: provided, the said tax may be worked out on the public roads at the rate of one dollar per day.

SEC. 2. **Repealing clause.** That all laws contravening the provisions of this act be and the same are hereby repealed.

SEC. 3. **Time of taking effect.** This act to take effect from and after its passage.

Approved, 14th February, 1844.

[26] CHAPTER 20.

IMPRISONMENT FOR DEBT.

AN ACT to abolish Imprisonment for debt.

Be it enacted by the Council and House of Representatives of the Territory of Iowa:

SECTION 1. **Imprisonment for debt abolished.** That no person shall, after the passage of this act, be arrested, held to bail or imprisoned, on any original, *mesne* or final process or execution, issued in any civil suit instituted in any court in this territory.

SEC. 2. **Not to affect proceedings in case of contempt.** That nothing in this act contained shall be so construed as to prevent the issuance and service of writs of attachment for contempts, as if this act had not been passed.

SEC. 3. **Repealing clause.** That an act entitled "An act concerning bail," approved January 25th, 1839; an act entitled "An act to abolish imprisonment for debt," approved February 8th, 1843, and all acts and parts of acts contravening the provisions of this act, be and the same are hereby repealed.

SEC. 4. **Time of taking effect.** This act to take effect from and after its passage.

Approved, 14th February, 1844.

CHAPTER 21.

REVENUE LAW.

AN ACT to provide for assessing and collecting public revenue.

Be it enacted by the Council and House of Representatives of the Territory of Iowa:

OF THE ASSESSOR, HIS ELECTION, DUTIES AND POWERS.

[28] SECTION 1. **Assessor, when and how elected, and for what term.** That there shall be elected on the first Monday of April in each year, by the qualified voters in each township or precinct in this territory, one township or precinct assessor, who shall hold his office for one year from the day of his election, and until his successor is elected and qualified; and shall perform all duties that are or may hereafter be required of him by law.

SEC. 2. **His bond, to whom given, for what sum, by whom preserved.** Each assessor, before entering upon the duties of his office, shall give bond with