

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 **Repealing clause.** That all laws contravening the provisions of this act be and the same are hereby repealed.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February 8th, 1843, and all acts and parts of acts contravening the provisions of this act, be and the same are hereby repealed.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

two or more securities to the acceptance of the township trustees, or in counties not organized into townships, of the county commissioners, in the sum of two hundred dollars, payable to said trustees or county commissioners, and conditioned for the faithful and impartial performance of his duties according to law; which bond shall be deposited with the township clerk, or the clerk of the board of county commissioners in counties not organized, and by him preserved.

SEC. 3. Must file same in 10 days or office vacated. If any assessor shall not give bond and security as required in the preceding section within ten days after his election, his office shall be considered vacant.

SEC. 4. Office vacated, how filled by appointment. In all cases where the office of assessor shall become vacant by death, removal from the township or precinct, resignation, failure to give bond, or from any other cause, and the interest of the township or precinct requires that such vacancy shall be filled before the next annual election, the trustees or county commissioners, as the case may be, shall forthwith appoint some suitable person in the township or precinct to fill the vacancy.

SEC. 5. Person so appointed, how to qualify, his term. The person so appointed shall give bond as required in the second section, and hold his office until the next annual election, and until his successor is elected and qualified.

SEC. 6. Suit against, by whom instituted. Suit may be instituted in the name of the obligees of the bond of the assessor, either by the territory, county, township, or any person injured by his misconduct in office, or for the omission of any duty, before any tribunal having jurisdiction of the same.

SEC. 7. Compensation paid by county. The assessor shall be allowed one dollar and fifty cents for each day the county commissioners shall be satisfied he has been faithfully and necessarily employed in the discharge of his duties, to be paid out of the county treasury.

SEC. 8. Penalty for not serving, how collected. Any person elected or appointed to the office of assessor, who shall neglect or refuse to serve therein, shall forfeit and pay to the county the sum of five dollars, to be recovered in the name of the county before any justice of the peace of the township or precinct having jurisdiction thereof; and it shall be the duty of the county treasurer to demand, receive, sue for and pay over the same into the county treasury: provided, that no person shall be compelled to serve as assessor any two years in succession.

OF PROPERTY SUBJECT TO TAXATION.

[29] **SEC. 9. Poll tax.** A poll tax may be assessed of not more than fifty cents upon each male person over the age twenty-one years, in the county where he shall be an inhabitant on the first day of May, for county purposes.

SEC. 10. What property subject to tax and what exempt. All real and personal estate, of whatever kind, shall be assessed and taxable, save

First: The property of the United States and of this territory;

Second: The personal property of all literary, benevolent, charitable and scientific institutions, that have or may be incorporated by or under the laws of this territory, and such real estate belonging to such institutions as shall actually be occupied by them for the purposes for which they were incorporated;

Third: The household furniture of every person, not exceeding one hundred dollars in value, and also his necessary wearing apparel;

Fourthly: All farming utensils, mechanics' tools and private libraries, except where they exceed in value one hundred dollars, in which case the excess over that sum shall be taxed;

Fifthly: All houses of religious worship, and the lot or lots on which they may be situated, not exceeding five acres; the pews and furniture within such

houses; all burial grounds, tombs and rights of burial;

Sixthly: All mules, horses and neat cattle, less than one year old, and all swine and sheep less than six months old;

Seventhly: The polls and estates of persons who, by reason of age, infirmity and poverty, may in the judgment of the assessors be unable to contribute towards the public charges; such judgment being always subject to the ratification or reversal by the board of county commissioners.

SEC. 11. Real estate when and to whom taxed. All taxes on real estate shall be assessed in the township or precinct where the estate lies to the person who shall be either the owner or in possession thereof on the first day of May; and in cases of mortgaged real estate the mortgagor shall, for the purposes of taxation, be deemed to be the owner.

SEC. 12. All personal property to be assessed to owner in township where he resides on 1st of May. All personal estate within this territory, subject to taxation, shall, except in the cases enumerated in the following section, be assessed to the owner, in the township or precinct where he shall be an inhabitant on the said first day of May.

SEC. 13. Exceptions to 12th section. The excepted cases mentioned in the preceding section are

First: All goods, wares and merchandise, or any other stock in trade, in townships or precincts within this territory, other than where the owners reside, shall be taxed in those townships or precincts, if the owners hire or occupy stores or shops therein, and shall not be taxable where the owners reside.

Secondly: All machinery employed in any branch of manufactures and belonging to any corporation, private company, or individuals, [30] shall be assessed to such corporation, company or individual, where such machinery may be situated or employed.

Thirdly: All horses, mules, neat cattle, sheep, swine, jacks, jinneys, kept throughout the year, in townships or precincts other than where the owners reside, shall be assessed to the owners in the townships or precincts where they are kept.

Fourthly: All personal property belonging to minors under guardianship shall be assessed to the guardian in the township or precinct where he is an inhabitant, and the personal property of all other persons under guardianship shall be assessed to the guardian in the township or precinct where the ward is an inhabitant.

Fifthly: The personal estate of deceased persons which shall be in the hands of their executors or administrators, and not distributed, shall be assessed to the executors or administrators in the township or precincts where the deceased person last dwelt, until they shall give notice to the assessor that the estate has been distributed and paid over to the parties interested therein.

SEC. 14. Assessment of mortgaged personal property governed by possession. When personal property is mortgaged or pledged, it shall, for the purposes of taxation, be deemed the property of the party who has the possession.

SEC. 15. Property when assessed to heirs or devisees, who to be liable for tax. The undivided real estate of any deceased person may be assessed to the heirs or devisees of such person, without designating any of the heirs or devisees by name, until they shall have given notice to the assessor of the division of the estate and the names of the several heirs or devisees, and such heir or devisee shall be liable for the whole of such tax, and shall have a right to recover of the other heirs or devisees their respective proportions thereof when paid by him.

SEC. 16. Partners, how and when taxed. Partners in mercantile or other

business, whether residing in the same or different townships or precincts, may be jointly taxed under their partnership name, in the township or precinct where their business is carried on, for all the personal property employed in such business; and if they have places of business in two or more townships or precincts, they shall be taxed in those several townships or precincts for the proportions of property employed in such townships or precincts respectively, and in case of being so jointly taxed, each partner shall be liable for the whole tax.

SEC. 17. **Money and stocks, how taxed.** Money at interest and stocks in any corporation or association, shall be deemed and taken to be personal property and shall be taxed at their true value.

SEC. 18. **Assessment roll, by whom prepared, to whom and when delivered, form.** That the clerk of the board of county commissioners of each county in this territory, shall prepare blank forms for each assessor in his county, sufficient for his assessment, ruled in complete order, which roll shall be ready to deliver to each assessor on or before the first day of May, in each year, for which the county shall pay for paper and ruling seventy-five cents per quire. Said form shall be as follows, to-wit:

[31] Total	
Polls	
Miscellaneous	
Furniture	
Wagons and carriages, value of	
No. of	
Mules, jacks and jennies, value of	
No. of	
Swine, value of	
No. of	
Sheep, value of	
No. of	
Horses, value of	
No. of	
Neat cattle, value of	
No. of	
Machinery	
Merchandise	
Money at interest	
Value	
Block	
Lot	
Name of town	
Value	
No. of acres	
Range	
Town	
Section	
Part of Section	
Names of persons	

[32] **SEC. 19. Particulars of assessor's return.** So that the assessor's return shall exhibit the valuation and assessment of the polls and estate of the inhabitants and non-resident owners, assessed in a tabular form, and it shall contain in separate columns the following particulars, to-wit: the names of persons assessed, and opposite to their names the number of polls, description of real estate, number of acres of real estate, value of real estate, description of personal property, whether money at interest, cattle, horses, carriages, machinery, etc., etc., with the true value of such personal property, total amount of assessment.

SEC. 20. Assessment, when to commence; property how valued. The assessor shall, on the first day of May, or within three days thereafter, proceed to assess all the real and personal property within his township or precinct, subject to taxation, which assessment shall be made at the cash value thereof at the time of assessment, taking into consideration the fertility and quality of the soil, the vicinity to roads, towns, villages, and navigable waters, water privileges on the same, and all other local advantages.

SEC. 21. Real estate, how described. In assessing real estate it shall only be necessary to describe it briefly by its number, or the name the property is usually known by, in the neighborhood or township.

SEC. 22. Non-residents. The names of non-resident owners of property need not be stated on such list, unless known to the assessor.

SEC. 23. Oath may be required in return of property to assessor. The assessor may require each person owning or occupying property in his township or precinct, to return, under oath, each tract of land or town lot separately, and each kind of other property separately, from every other kind; and such person may be sworn to render a just and true account of all property of which he may be owner or holder on said first day of May.

SEC. 24. Person refusing to furnish list of property, how assessor to proceed; penalty for refusal. If any person shall refuse when called on to furnish the assessor with a list of his taxable property as required by this act, the assessor shall obtain, by the best means in his power, the taxable property belonging to such person and the value thereof, and as a penalty for such neglect he shall assess such property at double its value.

SEC. 25. Assessor to administer oath; perjury. When any fact, matter or thing, is required by this act to be verified by oath, the assessor shall have power to administer the same, and false swearing before him shall be perjury.

SEC. 26. Property previously unassessed to be returned. If any estate or property has been omitted by previous assessors and not put upon the assessment list, such property when discovered shall be assessed by the assessor for the time being, for the year or years the property was so omitted.

SEC. 27. Assessment list, when filed. Each assessor shall, on or before the fifteenth day of June, file in the office of the clerk of the board of county commissioners, the original assessment list made by him.

SEC. 28. Notice of filing same, abatement of assessment. He shall at the same time give notice by at least three advertisements in his township or precinct, that he has filed his assessment list with said clerk, and that all persons feeling aggrieved by such assessment, and desiring an abatement, must appear before the board of county commissioners at the office of the clerk on the first Monday of July.

OF THE DUTIES OF COUNTY COMMISSIONERS IN RELATION TO TAXES.

[33] **SEC. 29. Commissioners to meet 1st Monday in July to levy county and territorial tax; amount of each.** The board of county commissioners in

each county shall hold an annual meeting on the first Monday of July in each year, at which they shall examine the several assessment rolls returned to them, and levy a county tax upon such assessment of not more than five mills to the dollar, and a territorial tax as shall from time to time be directed by the legislative assembly of this territory.

OF ABATEMENT OF ASSESSMENT.

SEC. 30. Persons aggrieved may apply for abatement. Any person feeling himself aggrieved by the assessment of his property, or of which he is agent, may appear before the board of county commissioners as aforesaid, and present his grievances.

SEC. 31. Commissioners to take testimony and make abatement. The said board of county commissioners may cause such person and such witnesses as he may present, to be sworn in relation to the assessment, and abate the same as they may think justice and right require.

SEC. 32. List of taxes with warrant, by whom made out; to whom and when delivered for collection. They shall make out, or cause to be made out, a correct list of the county and territorial taxes due upon the lands and property of residents and non-residents, to which they shall attach their warrant, directing and requiring the collection of the same, and deliver said list to the treasurer of the county, on or before the third Monday of August, for which they shall take the receipt of such treasurer.

OF COUNTY TREASURERS, THEIR POWERS, AND DUTIES.

SEC. 33. County treasurers to collect. Every county treasurer receiving any tax list and warrant, shall proceed to collect the taxes therein mentioned according to the warrant.

SEC. 34. Notice of time and place of collection how and when given. That the county treasurer shall, immediately after receiving any tax list and warrant, cause notices to be posted up in three or more places in each township or precinct throughout the county, one of which shall be the place of holding elections in the township, stating in said notices on what day the treasurer, or his deputy, will attend at the place of holding elections in each township for the purpose of receiving such taxes; and the treasurer or his deputy shall attend for the purpose aforesaid on the day and at the place named in said notices, which time shall be during the month of September in each year, and shall attend at his office, at the seat of justice, during the months of October, November and December, to receive taxes from persons wishing to pay them.

SEC. 35. Mistake of name in assessor's list not to prevent collection. If, in the assessor's list, or in the warrant and list committed to the treasurers, there shall be any error in the name of any person taxed, the tax assessed to him may, notwithstanding such errors, be collected off the person intended to be taxed; provided he is taxable and can be identified by the treasurer or assessor.

SEC. 36. Treasurer when resisted may require assistance; penalty of refusal how recovered. Any treasurer, when resisted or impeded in the execution of his office, may require any suitable person to aid him therein; and if such person shall refuse to render such aid, he shall forfeit to the use of the county where the offense is committed, a sum not exceeding ten [34] dollars, to be recovered in the name of the county before any justice of the peace having jurisdiction thereof.

SEC. 37. Before refusal to pay tax, treasurer may distrain; when. If any person shall refuse or neglect to pay his tax before the first day of January in

each year, the treasurer shall levy the same by distress and sale of his goods, excepting such goods as are exempt from taxation.

SEC. 38. In case of distress how treasurer to proceed; sale, charges, notice. The treasurer shall distrain the goods upon his warrant, and keep the same at the expense of the owner, and shall, within seven days after the seizure, offer the same for sale at public auction, for the payment of the tax and the charges of keeping, and of the sale, having given notice of such sale by posting up a notification thereof in three public places in the township five days at least before the sale.

SEC. 39. May adjourn sale; notice of. The treasurer may, if he sees fit, once adjourn such sale for a time not exceeding three days, and shall always adjourn from time to time when there are no bidders, in both of which cases he shall forthwith give notice of such adjournment by posting up a notification thereof at the place of sale when he makes such adjournment.

SEC. 40. If property sell for more than taxes and charges surplus paid to owner. If the distress shall be sold for more than the tax and the charges of keeping the distress and making the sale, the treasurer shall return the surplus to the owner, upon demand, with an account in writing of the sale and charges.

SEC. 41. When person removes from county without payment of tax how treasurer to proceed. When any person shall, after the assessment of a tax upon him, remove out of the county without paying his taxes, the treasurer may demand payment thereof wherever such person may be found; and in default of payment, the treasurer may forthwith proceed to collect the tax by making a distress.

SEC. 42. When person removes, dies, or if a woman marries before payment, how treasurer to proceed; may have process of garnishment. When any person who is taxed shall remove as aforesaid, or shall die, or being an unmarried woman shall be married before payment of the tax, the treasurer may, in his own name, maintain an action of debt or *assumpsit* in like manner as for his own debt; and he may, for that purpose, have a process of garnishment against any person indebted to or having the property of such delinquent.

SEC. 43. Property of tenant not subject to distress for land he occupies. The property of any tenant or person in the occupation of real estate, shall in no case be subject to distress for the taxes due upon such real estate.

SEC. 44. If the treasurer dies or becomes incompetent, commissioners to appoint collector; the administrator of deceased to deliver list to commissioners. If any treasurer shall die, or be prevented by any bodily infirmity or any other cause, from completing his collection of taxes, the board of county commissioners may appoint some suitable person to complete the collection, who shall receive a reasonable compensation to be paid by the county; and in case of such death, the administrators or executors of the deceased treasurer shall forthwith deliver said list into the custody of the board of county commissioners.

SEC. 45. Treasurer to give bond; amount, conditions and effect of. The treasurer, before entering upon the duties of his office, shall file with the clerk of the district court a bond, payable to the board of county commissioners, with freehold securities to be approved of by said clerk, in the penal sum not exceeding twenty thousand dollars, the amount thereof to be determined by the county commissioners, conditioned for a faithful discharge of his duties according to law, and for the payment of all moneys coming to his hands as treasurer, which bond shall operate as, and have the effect of a judgment [35] confessed, until a final settlement with the board of county commission-

ers: provided, that execution shall issue only for the amount said treasurer has received and not paid over: provided, that freehold security shall not be required in counties where the land has not been sold by the United States.

SEC. 46. No mistake to vitiate; construction of. No misrecital, misnomer, or mistake in said bond, shall vitiate it, but it shall be received and construed according to the true intent of the obligors at the time of signing.

SEC. 47. Distress to be levied where person taxed has personal property. It shall be his duty to levy distress in all cases where the person taxed has personal property subject to the distress.

SEC. 48. Return of tax list and money, to whom and when made. Every treasurer shall make due return of all money collected by him, together with his county and territorial tax list, to the board of county commissioners on the first Monday of January in each year.

SEC. 49. Treasurer to make annual statement of condition of county treasury. He shall lay before the board of county commissioners, at their January meeting in each year, all the tax lists, and at the same time a true and complete account of the condition of the county treasury, specifying the amount of taxes received and collected by him.

SEC. 50. To make and file in his office a list of delinquent lands. He shall, so soon after the first day of January in each year as possible, make out a complete list of the lands and property upon which the taxes remain unpaid, which list he shall file in his office.

SEC. 51. His compensation. The treasurer shall receive for his compensation five per cent. for all moneys actually received and disbursed by him under the provisions of this act, and shall be allowed the same fees for making distress and sale of goods and chattels for the payment of taxes, as may be allowed by law to constables for making levy and sale of property on execution, traveling fees to be computed from the seat of justice of the county to the place of making the distress; and also the sum of fifty cents for making a deed for lands sold for taxes.

SEC. 52. Taxes on delinquent list to draw interest, and how much. All taxes upon any lands and property due and unpaid on the first day of January, for the previous year, and returned delinquent as aforesaid, shall draw interest at the rate of fifty per cent. for the first year they shall so remain unpaid, and one hundred per cent. for the second year.

SEC. 53. Taxes on delinquent list receivable within two years. The treasurer shall receive the taxes due upon any of the delinquent lists upon the terms provided for in the foregoing section, and upon no other, during the space of two years from the first day of January next after said lists shall be filed in his office as delinquent.

SEC. 54. Proceeding when taxes remain unpaid for two years; form. When the taxes upon lands in any county in this territory have remained thus due and unpaid for the said term of two years, it shall be the duty of the county treasurer to make report thereof to the district court of his county, at the first term thereafter, which report shall be in the following or equivalent form:

[36] List of lands and other real estate situated in the county of ———, in the territory of Iowa, on which taxes remain due and unpaid for the year herein set forth.

Names of Owners	Town Lots	Costs	Interest	Amount of Tax	Year tax is due	Description	County

SEC. 55. Treasurer to publish list of delinquent land, with notice of intended application for judgment to sell; notice of sale when and where; effect of. Before making the application to the district court provided for in the preceding section, the treasurer shall publish an advertisement in some newspaper printed in his said county, if any such there be, and if there be no such paper printed in his county, then in the nearest newspaper in the territory, which advertisement shall be three times published, one of which shall be at least six weeks prior to said term of said district court; and the said advertisement shall contain a list of the delinquent lands and town lots to be reported to said court, the names of the owners, if known, the amount of taxes, interest and costs, due thereon, and the year or years for which the same are due; shall give notice of the intended application to the court for judgment against said lands and town lots, for said taxes, interest and costs thereon, and for an order to sell the said lands and town lots for the satisfaction thereof; and shall also give notice that on the second Monday next succeeding the adjournment of the said district court, all the lands and town lots against which judgment shall be pronounced, and for the sale of which such order shall be made, will be exposed to public sale at the court house in said county for the amount of said taxes, interest and costs, due thereon; and the advertisement published according to the provisions of this section, shall be deemed and taken to be sufficient and legal notice, both of the aforesaid intended application by the treasurer to the district court for judgment, and also of the sale of said lands under the order of the said court.

SEC. 56. Certificate of due publication to be filed with the clerk district court, together with report. The treasurer shall obtain a copy of the advertisement, together with the certificate of the due publication thereof, from the printer or publisher of the newspaper in which the same shall have been published, and shall file the same with the clerk of the said district [37] court at the said term thereof, together with the said report provided for in the 54th section.

SEC. 57. Certificate and report of treasurer, by whom filed and where recorded; how kept—clerk district court to place same at the head of common law docket. The clerk of the district court, upon filing such report and certificate of publication by the treasurer, shall receive and record the same in a book to be kept for that purpose, in which he shall enter all judgments, orders and other proceedings of the court in relation thereto, and shall keep and preserve the same as a part of the record of the court; and the said clerk shall

place the said report and certificate of said treasurer at the head of the common law docket for said term, in the following form, to wit:—

“TERRITORY OF IOWA, }
 vs. } Suit for Taxes.”
 John Doe et al. }

SEC. 58. Duty of court, manner of proceeding—if no defense to judgment against lands, clerk to issue order for sale; form. It shall be the duty of said court, upon calling the common law docket for said term, if any defense be offered by any of the owners of said land so reported, or by any person having a claim or interest therein, to hear and determine the same in a summary way, without pleadings; and if no defense be made the said court shall pronounce and render judgment against the said lands, and shall thereupon direct the clerk of said court to make out and issue an order for the sale of the same, which shall be in the following form, to wit:—

“TERRITORY OF IOWA, }
 } Sct.
 _____ County }

“Whereas A. B., treasurer of said county, returned to the district court of said county, on the _____ day of _____ the following tracts and parts of tracts of land and town lots, as having been assessed for taxes by the assessor of said county for the year _____, and that the taxes thereon remain due and unpaid on the day of the date of the said treasurer’s return, and that the respective owner or owners have no goods and chattels within his county on which the said treasurer can levy for the taxes, interest and costs, due and unpaid on the following described lands and town lots, to wit:

And whereas, due notice has been given of the intended application for a judgment against said lands and town lots, and no owner hath appeared to make defense or show cause why judgment should not be entered against the said lands and town lots, for the taxes, interest and costs, due and unpaid thereon, for the year herein set forth; therefore it is considered by the court that judgment be and is hereby entered against the aforesaid tract or tracts of land, or parts of tracts and town lots (as the case may be,) in the name of the territory of Iowa, for the sum annexed to each tract or parcel of land or town lot, being the amount of taxes, interest and costs, due severally thereon; and it is ordered by the court, that the said several tracts of land and town lots, or so much thereof as shall be sufficient of each of them to satisfy the amount of taxes, interest and costs, annexed to them severally, be sold as the law directs.”

SEC. 59. Form to be pursued. That the form as hereinbefore set forth shall be pursued as near as the nature of the case will permit.

SEC. 60. Clerk to make copy of treasurer’s report, as process, upon which treasurer to sell; return, when and how made. That it shall be the duty of the clerk, within five days [38] after the adjournment of said court, to make out, under the seal of said court, a copy of the treasurer’s report, together with the order of the court thereon, which shall constitute the process on which all lands and town lots shall be sold for county and territorial taxes, and deliver the same to the treasurer of his county, and the treasurer shall thereupon cause the said lands and town lots to be sold on the day specified in the notice given by him for the sale of the same, and make return thereof to the said clerk within twenty days after the last day of said sale.

SEC. 61. Any person may pay tax before sale. Any person or persons owning or claiming lands or town lots advertised for sale as aforesaid, may pay the taxes, interest and costs, due thereon, to the treasurer of the county in which the same are situated, at any time before the sale thereof.

SEC. 62. Figures, when and where used. On all advertisements for the sale of lands or town lots for taxes, and in entries required to be made by the clerk of the court, figures may be used to denote townships, ranges, sections, parts of sections, dates, and the amount of taxes, interest and costs.

SEC. 63. Sale, when and where held; how conducted. The treasurer of each county in which lands or town lots shall have been advertised for sale for taxes, as hereinbefore prescribed, shall attend at the court house, or if there be no court house, then at the place of holding courts in said county, on the day for which said sale is fixed in the said advertisement, and between the hours of ten o'clock, a. m., and three o'clock, p. m., shall proceed to sell each lot, tract or parcel of land, advertised for sale in his county as aforesaid, at public auction, commencing with the first lot or parcel named in the list, and proceeding until the whole are sold. He shall continue the sale each day until three o'clock, p. m., and then adjourn until the next day, and shall thus proceed from day to day (Sundays excepted) till the sales are completed.

SEC. 64. How much of tracts of land to be sold, when whole tract not sold how divided; in case no person will take tract, for tax, to be struck off to county. In selling the said lands the treasurer shall offer the whole tract or lot for sale for the amount of taxes, interest and costs, thereon, including the fees hereinafter mentioned; and so much thereof as may be necessary, shall be struck off to the lowest bidder—that is, to the person who has offered to pay the amount due as aforesaid for the least number of acres. When a portion of a tract shall have been struck off on any such bid, it shall be taken off the east side of said tract, extending the whole length on the east side, and so proportioned in width as to embrace the number of acres sold as aforesaid. If no person shall offer to pay the amount due on said land for less than the whole tract, the whole tract shall be struck off to any bidder for the said amount; but if no person shall offer to pay said amount for the whole tract, the same shall be struck off to the county, and the county set down as the purchaser thereof for the said amount due thereon.

SEC. 65. Treasurer to make deeds; how proved. As soon as may be, after the sale by this act provided for, the said treasurer shall make out a deed for each tract, lot or parcel of land, sold as aforesaid, and deliver the same to the purchaser or purchasers, which deed shall be acknowledged or proven as other deeds may be required by law to be acknowledged or proven.

SEC. 66. Deeds and sales to be valid. Sales made and deeds executed by treasurers as aforesaid [39] shall have the same force and effect, and be of the same legal validity, as sales upon executions from district courts and deeds made by sheriffs upon such sales.

SEC. 67. Funds receivable for taxes. Territorial orders or warrants shall, in all cases, be received at par for territorial taxes; county orders, for county taxes and township orders, warrants or scrip, for township taxes.

TERRITORIAL TAXES.

SEC. 68. Territorial tax, when and how paid by treasurer. It shall be the duty of each county treasurer to transmit to the territorial treasurer the amount of territorial tax that has been returned to him, on or before the first day of March in each year.

SEC. 69. Cameron collector of Des Moines county; from when and for what term; his duties and compensation. That William C. Cameron, of Des Moines county, be and he is hereby authorized and empowered to discharge all the

duties by this act enjoined upon and to be discharged by the treasurer of said county, so far as the collection of the public revenue is concerned, for and during the space of one year from and after the first Monday in August, A. D. 1844: provided, said Cameron shall duly qualify as required by the provisions of this act: provided, that said Cameron shall pay the money so collected into the county treasury monthly, and shall receive for his salary four per cent. for his services.

SEC. 70. Commissioners of Scott and Cedar to levy additional tax; limitation; persons who paid in 1843, credited for 1844 upon the production of evidence to collector. That the respective boards of county commissioners of the counties of Scott and Cedar be and they are hereby authorized, in addition to the tax for county purposes for the year 1844 by this act authorized to be levied, to levy a tax for county purposes not to exceed five mills to the dollar. That any person in either of said counties who shall have paid his county tax, or any part thereof, for the year 1843, shall be credited therefor by the collector for the year 1844, upon such collector being satisfied of such payment either by the return or receipt of the collector for the year 1843.

SEC. 71. Repealing clause; saving clause. That an act entitled "An act to provide for assessing and collecting county and territorial revenue," approved 13th February, 1843, be and the same shall be repealed from and after the first day of April next: provided, however, that by such repeal no right, interest or claim, acquired under the act so repealed, shall abate, make void, or in anywise affect, nor shall such repeal interfere with the collection of taxes now due under the act repealed, but the same shall be proceeded with and collected under said law.

SEC. 72. Time of taking effect. This act to take effect from and after the first day of April, 1844.

Approved, 15th February, 1844.

[40] CHAPTER 22.

JUSTICES OF THE PEACE.

AN ACT amendatory of an act entitled "An Act to provide for the election of justices of the peace, to prescribe their powers and duties, and to regulate their proceedings," approved February 9, 1843.

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

SECTION 1. Limitation of civil actions to township where defendant resides; when no justice in such township then justice of adjoining township to have jurisdiction. That the jurisdiction of all justices of the peace, who have been or may hereafter be elected in this territory, shall be limited as follows: Every action cognizable before a justice of the peace, instituted by summons, shall be brought before some justice of the peace of the township or precinct where the defendant resides: provided, that in case from any cause there should be no legal justice of the peace in any township or precinct where the defendant resides, then the justice of any adjoining township or precinct, in the same county may have jurisdiction in said township or precinct.

SEC. 2. Where suit to be instituted against defendants living in different townships. If there are several persons jointly liable to a suit residing in different townships or precincts, in the same county, the suit may be brought in either against all such persons.