

and the issue upon such assignment of errors, shall be made up in accordance with such rules of practice as the said district court may establish.

**SEC. 3. Notice to adverse party, when and how served; effect of notice; if sufficient notice not given and voluntary appearance not made, cause to be adjourned—if defendant in error is non-resident, may be brought in by publication—judgment and effect of.** The party suing out such writ of error shall cause notice in writing to be served upon the adverse party or his attorney, of the suing out of the same, ten days before the next succeeding term of said district court; and if ten days shall have elapsed from the time of serving such notice and the first day of said term, the court shall proceed to try and determine the said cause, whether the defendant in error appear or not. If ten days do not intervene, the cause shall be continued to the next term of the court, unless the defendant in error shall enter a voluntary appearance. Whenever the defendant in error resides out of the territory, and has no attorney therein, publication of the pendency of such cause may be made according to such rules as the court may establish, and at the next term after such publication, such cause shall be tried in the same manner as if notice had been duly served; and in all cases of affirmance, when the original judgment shall have been superseded, judgment shall be rendered against the plaintiff in error for the amount of the original judgment, together with ten per centum damages, interest and costs.

Approved, 15th February, 1844.

## [52] CHAPTER 29.

### TERRITORIAL TAX.

AN ACT for assessing territorial tax, and for other purposes.

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

**SECTION 1. Territorial tax, amount to be levied.** That an annual territorial tax of one half mill shall be assessed on each dollar of the amount of taxable property returned by the several township or precinct assessors of the counties of this territory.

**SEC. 2. Duty of clerk of board of county commissioners in relation thereto.** That it shall be the duty of the several clerks of the boards of county commissioners to carry out the territorial tax, on the tax lists, in a separate column from the county tax; and the clerks of said boards of commissioners, for each county, shall, on or before the tenth day of December in each year, certify, under his hand, and transmit to the auditor of public accounts, by mail, the aggregate value of the taxable property of the county, as taken from the corrected valuation of the assessment rolls for that year, as corrected and equalized by the commissioners.

**SEC. 3. Duty of county treasurer to collect same, his compensation therefor; to settle with the treasurer of the territory and take duplicate receipts; auditors' warrants to be taken for territorial taxes.** That it shall be the duty of the county treasurer to collect the said territorial tax in money, and pay over the same, deducting five per cent. therefrom as his collecting fee, into the office of the territorial treasurer, taking duplicate receipts therefor from the treasurer of the territory, one of which he shall retain, and the other he shall deposit with the auditor of the territory: provided, that nothing here-

in contained, shall be so construed as to prohibit the county treasurer from taking auditor's warrants in payment of territorial tax.

**SEC. 4. Delinquent list, when and by whom made out.** That it shall be the duty of the county treasurer, on the first Monday of March, to make out a list of all persons who shall be delinquent, and return the same, verified by affidavit, to the clerk of the board of county commissioners.

**SEC. 5. County treasurer, when and how to settle with the auditor and treasurer of the territory.** The county treasurer shall, within thirty days thereafter, settle with the auditor and treasurer of the territory; and he shall deposit with the auditor of the territory, a copy of his delinquent list, certified by the clerk of the commissioners; and the auditor shall thereupon deliver to said treasurer a certificate of the amount to be [53] paid into the territorial treasury by him, which he shall pay in and take receipts therefor as hereinbefore directed.

**SEC. 6. Auditor and treasurer not to shave territorial script, penalty for.** The territorial auditor and treasurer, shall be, and they are, hereby prohibited from purchasing auditor's warrants, or any other evidence of debt against the territory, for any less sum than the face of such warrants or other evidence of debt, on pain of forfeiture of their respective offices.

**SEC. 7. County treasurer not to purchase territorial obligations; penalty for; amount of and how recovered.** That no county treasurer shall take or receive any evidence of debt against the territory, in any other way than in payment of territorial tax, and he is hereby prohibited from paying territorial money for any evidence of debt against said territory; and for any violation of the provisions of this section he shall forfeit and pay to the use of the territory any sum not exceeding five hundred dollars, to be recovered before any court having jurisdiction thereof.

**SEC. 8. Mileage of county treasurer in making deposits, may transmit money and accounts at his own risk.** The county treasurers shall receive five cents per mile for going to and returning from the seat of government, to make their annual settlement with the territorial treasury: provided, that if the territorial tax of any county does not amount to one hundred dollars, the treasurer shall not be allowed any mileage; and he shall have the privilege of transmitting his money and accounts by any safe conveyance he may select at his own risk.

**SEC. 9. Repealing clause.** That all acts or parts of acts that come within the purview of this act be and the same are hereby repealed.

**SEC. 10. Time of taking effect.** This act to take effect and be in force from and after the first day of June next.

Approved, 15th February, 1844.

## CHAPTER 30.

### CONVEYANCES.

AN ACT amendatory of an act entitled, "An act to regulate conveyances," approved February 16, 1843.

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

**SECTION 1. How deed to be made and acknowledged by person out of the territory, to convey property within.** That whenever the party executing a