

for the better carrying on of the affairs of said corporation, there shall be a president, vice president, recording secretary, and such other officers as they may see fit, who shall hold their offices from the time of their appointment or election until the first Monday in March in each and every year, or until others shall have been chosen in their stead; and that E. Ellsworth shall act as president; N. Hixon, vice president; David J. Osborn, recording secretary; R. B. Wyckoff, corresponding secretary; Arnold Smith, treasurer, and Samuel Durant, librarian, until the first Monday of March next; and that said officers shall forever thereafter be chosen by the members of said corporation, in such manner and at such time and places as shall be directed by the by-laws of said corporation, to be made for that purpose; and that the president or vice president, and any four members of said corporation, shall constitute a quorum for the transaction of business; and all deeds or other instruments of conveyance shall be made by order of the lyceum, and signed and acknowledged by the president and recording secretary, and sealed with the common seal of the lyceum, in order to insure their validity.

SEC. 2. Certain articles of property exempt from taxation. That the books, scientific apparatus, minerals, fossils and plants, and such other specimens as said lyceum have or may hereafter collect and acquire for their cabinet, shall be exempt from county and territorial taxation.

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

Approved, 14th February, 1844.

[129] CHAPTER 111.

COLLECTION OF TAXES IN LOUISA COUNTY.

AN ACT to perfect the collection of taxes in Louisa county.

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

SECTION 1. Acts of sheriff valid. That the proceedings of the sheriff of Louisa county, in the collection of taxes on the tax duplicate for the year one thousand eight hundred and forty-three, be and are hereby declared legal and valid, so far as he has proceeded in the collection of the taxes on said duplicate.

SEC. 2. Sheriff to pay over in 20 days from passage of act. The said sheriff shall pay over to the county treasurer of Louisa county, within twenty days from the passage of this act, all money by him collected on said tax duplicate, after deducting his per centum for the collection of the same, and which he has not already paid, and take the treasurer's receipt for the same.

SEC. 3. To return tax duplicate to the clerk and take receipt. Said sheriff shall also forthwith, after paying over said money to the treasurer, return the tax duplicate to the clerk of the board of county commissioners, after specifying in said tax duplicate the property on which the taxes have been paid; and the clerk of the board of county commissioners, after calculating the amount of taxes remaining unpaid in said tax duplicate, shall give to the said sheriff his receipt for said tax duplicate, stating in said receipt the amount of taxes remaining unpaid on said tax duplicate.

SEC. 4. To settle with the board of commissioners. Said sheriff shall settle with the board of county commissioners of said county at the next regular session; and if the amount of the county treasurer's receipt, together with the balance due and uncollected on the tax duplicate, as specified in the receipt of the clerk of the board of county commissioners, will balance the charges on the books of the county commissioners, they shall give him a receipt for the amount of said tax duplicate; but if, on said settlement, there should be a balance due from said sheriff, the commissioners, if said sheriff should refuse to pay over the same, shall proceed to collect the said balance from said sheriff according to law.

SEC. 5. Clerk to direct duplicate to collector; collector's duty. The clerk of the board of county commissioners shall, immediately after receiving the tax duplicate from the sheriff, under the seal of said board, and in the name of the territory, direct the same to the county collector of said county, commanding him to collect the taxes unpaid in said duplicate; and said collector shall collect all the taxes remaining unpaid in said tax duplicate, agreeably to the provisions of "An act to provide for the assessing and collecting county and territorial revenue," approved on the 13th February, 1843: provided, that in collecting the said unpaid taxes, the said collector shall pay no regard to the time prescribed in the eighteenth section of the aforesaid act of the thirteenth of February, 1843, for demanding payment of taxes; but that the said collector shall proceed to collect the unpaid taxes charged in said duplicate, by first demanding, as soon as may be after the said duplicate shall come into his hands, payment of the persons therein charged, at their most usual place of residence, or in any other place where they may be found.

SEC. 6. Commissioners may give further time. The county commissioners of said county may give such further time to said collector for the collection of said taxes, as they may deem necessary: provided, such time shall not extend further than the first Monday of July next.

SEC. 7. Commissioners may appoint the day of sale. Said commissioners may appoint a day when said collector shall sell real estate for the payment of said taxes, and said collector shall proceed to advertise and sell said real estate in accordance with the act to provide for the assessing and collecting county and territorial revenue, approved on the 13th of February, 1843; and said sale of real estate, by such collector, shall be as legal and valid as if such sale had been made on the first Monday in January.

SEC. 8. Time of taking effect. This act to take effect and be in force from and after its passage.

Approved, 14th February, 1844.

CHAPTER 112.

MOUNT PLEASANT LYCEUM.

AN ACT to incorporate the Mount Pleasant Lyceum.

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

SECTION 1. Organization of, name and style; general powers. That Norton Munger, John P. Grantham, Samuel Nelson, Nelson Lathrop, J. D. Payne, John Craig, J. C. Hall, James Wamsley, Alvin Saunders, and their associates and successors, are hereby created a body corporate, by the name and style of "The Mount Pleasant Lyceum," with perpetual succession, with power