

**SEC. 4. Husband to join in conveyance.** The real estate owned by a *feme covert* under the provisions of this act, may be sold by the joint deed of the husband and wife, executed, proved and recorded, agreeably to the laws now in force in regard to the conveyance of real estate.

Approved, January 2d, 1846.

[5] CHAPTER 6.

COUNTY TREASURER.

AN ACT to amend "An Act for assessing Territorial tax and for other purposes," approved, 15th February, 1844.

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

**SECTION 1. Treasurer to settle with auditor.** That the 5th section of said act be so amended that the county treasurers shall be required to settle with the auditor and treasurer of the territory within sixty days after the 1st Monday of March in each year, instead of within thirty days as is required by said 5th section of said act.

**SEC. 2. Territorial warrants received for taxes.** That the treasurer of the territory shall receive from the treasurers of the respective counties, territorial warrants in payment of territorial taxes and that the seventh section of the act hereby amended, be and the same is hereby repealed.

**SEC. 3. Act in force from passage.** This act to take effect and be in force from and after its passage.

Approved January 2d, 1846.

CHAPTER 7.

PUBLIC REVENUE.

AN ACT to amend an act, entitled "An act to amend an act to provide for assessing and collecting public revenue," approved, 28th May, 1845.

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

**SECTION 1. Assessment of taxes 1st March.** That the county assessor in each county in this territory, shall on the first day of March, or within fifteen days thereafter, in each year, proceed to assess all the real and personal property within his county 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. 2. County clerk to furnish assessment rolls.** It shall be the duty of the clerk of the board of county commissioners in each county, to deliver the blank assessment roll, to the county assessor on or before the first day of March in each year.