CHAPTER 32.

POLL-TAX IN CITIES AND TOWNS.

AN ACT to Repeal Section 487 of the Code, and Enact a Substitute in Lieu thereof in Relation to Poll-Tax. [Amendatory of Code, Chap. 10, Title IV, relating to Cities and Towns.] S. F. 225.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That section 487 of the Code is hereby repealed and the following enacted in lieu thereof:

Sec. 487. All municipal corporations are hereby empowered to provide that all able-bodied male residents of the corporation between the ages of twenty-one and forty-five years shall, between the first day of April and the first day of September each year, either by themselves or satisfactory substitute, perform two days' labor upon the streets, alleys, or highways, within such corporation, at such times and places as the proper officer may direct, and upon three days' notice in writing given. They may further provide that, for each day's failure to attend and perform the labor as required at the time and place specified, the delinquent shall forfeit and pay to the corporation any sum not exceeding three dollars for each day's delinquency, and in case of failure to pay such forfeit within ten days the supervisor of highways or street commissioner of said corporation shall recover the same by action in the name of the supervisor of the highways or street commissioner of said corporation; and no property or wages belonging to said person shall be exempt to the defendant on execution; said judgment to be obtained before the mayor of said corporation, or any justice of the peace in the proper township, which money, when collected, shall be expended upon the streets of the corporation; and that all such sums remaining unpaid on the first day of September in each year may be treated and collected as taxes on property, and the same shall be a lien on all the real property of the delinquent that may be listed for taxation, and assessed and owned by him on the first day of November of the same year.

Municipal corporations may require male residents between ages of 21 and 45 to work on streets, alleys, or highways. Code, sec. 487.

Forfeiture for non compliance.

SEC. 2. This act being deemed of immediate importance shall take effect and be in force from and after its publication in the Iowa State Register and Iowa State Leader, newspapers published at Des Moines, Iowa.

Publication.

Approved, March 3, 1882.

I hereby certify that the foregoing act was published in *The Iowa State Leader* March 4, and the *Iowa State Register* March 7, 1882.

J. A. T. HULL, *Secretary of State.*