

## CHAPTER 51.

## TAX.

AN ACT authorizing additional tax for state purposes.

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

SECTION 1. Des Moines county authorized to levy additional tax. That the board of county commissioners of Des Moines county be, and they are hereby authorized to levy a tax not to exceed three mills on the dollar at their regular term in July next, for state purposes for the year 1849.

SEC. 2. **Take effect.** This act to take effect from and after its passage.

Approved, Jan. 12, 1849.

## CHAPTER 52.

## IOWA CITY MANUFACTURING COMPANY.

AN ACT to extend the time for putting a lock in the Iowa City Manufacturing Company's mill dam.

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

SECTION 1. Authorized to continue dam—proviso—to grind for tolls. That Ezekial Clark, Elijah W. Lake, John Clark, Christian Hershe, and Martin Montgomery, their heirs and assigns, be, and they are hereby authorized to continue the present dam across the Iowa river in Johnson county, and state aforesaid, known as the Iowa City Manufacturing Company's mill dam, and keep the same in repair at its present height: *provided*, that the persons aforesaid, their heirs or assigns, shall, within one year from and after the passage of this act, commence, and as soon as practicable thereafter complete, a custom flouring mill at said dam, and at all times when there is a sufficiency [68] of water, grind for customers for toll at the rates fixed by the law regulating mills and millers.

SEC. 2. **Repealing section—take effect.** This act may be altered or repealed at any time by the general assembly of the state of Iowa, and shall take effect and be in force from and after its passage.

Approved, January 12, 1849.

## CHAPTER 53.

## BLOOMINGTON.

AN ACT to amend an act, entitled "An act for the incorporation of the town of Bloomington," approved Jan. 23, 1839.

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

SECTION 1. **Former act repealed.** That so much of the said act of incorporation as limits the amount of tax to be levied upon property at one half of

one per cent. be hereby repealed, and the maximum tax to be raised upon real and personal property in said town, for corporation purposes, shall be two per cent. upon the assessed valuation of such property.

**SEC. 2. Assessor to assess property irrespective of improvements.** That the assessors, in making out an assessment of real estate within said town, for corporation purposes, shall return the assessed value of the same irrespective of improvements thereon.

**SEC. 3. Repealing section.** That so much of said act of incorporation as conflicts with the provisions of this act, be, and the same are hereby repealed.

Approved, Jan. 12, 1849.

## CHAPTER 54.

### HALF BREED TRACT.

AN ACT concerning claimants on the Half Breed Tract, in Lee county.

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

**SECTION 1. Persons in possession of real estate upon the half-breed tract entitled to pay for improvements.** That all persons, their heirs and assigns respectively, being possessed of any lands, town lots, or tenements, upon the half breed tract, in Lee county, and upon which there are improvements, shall be entitled to the full and appraised value of said improvements.

[69] **SEC. 2. In actions of right jury to find value of improvements.** That in any action of right or ejectment, for the recovery of any such lands, town lots, or tenements, the jury before whom such suit is tried, shall, if they find a verdict for the plaintiff, also find and return in such verdict, whether the defendant was possessed of any valuable improvements upon such lands, town lots, or tenements, which shall be entered on record as part of said verdict.

**SEC. 3. When defendant possessed of valuable improvements, the duty of clerk—duty of sheriff—oath—duty of appraisers—copy of appraisement to be deposited with the clerk.** That in case the jury shall render a verdict that the defendant is possessed of valuable improvements upon said land, tenements and town lots, the clerk of the court before whom such action of right or ejectment shall have been tried, shall, within twenty days after the term of said court at which any such judgment was rendered, issue a precipie to the sheriff of said county, commanding him, the said sheriff, to cause said improvements to be appraised, whose duty it shall be to call an inquest of five disinterested householders, having the qualifications of jurors, who shall be residents within the county where the improvements are situated, and administer to them an oath or affirmation as follows, to wit: "Do you and each of you solemnly swear, or affirm, that you will impartially appraise said improvements at a fair and reasonable valuation." And said appraisers, after appraising said improvements as aforesaid, shall return to said officer, under their hands and seals, an estimate of the real value of said improvements forthwith after such view, and the officer receiving such return shall deposit a copy thereof, with a particular description of the lands, town lots, and tenements upon which said improvements are situated, with the clerk of the court from which said writ issued, within thirty days after the date of said writ. The clerk of said court from which said writ was issued shall file said copy as a paper in the said cause, and it shall be taken and considered as part of the record.