

CHAPTER 71.

TAX TO BUILD A COURT HOUSE.

AN ACT authorizing the county commissioner's court of the county of Des Moines to have a vote taken in relation to building a court house in said county.

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

SECTION 1. County commissioners may order a vote. That the county commissioners of the county of Des Moines may, at any regular or special term of said court after the taking effect of this act, order a vote to be taken in said county for the purpose of determining whether or not a special tax shall be levied by said commissioners for the purpose of building a court house in said county.

SEC. 2. To be entered of record. Should said commissioners decide to have a vote taken as above, the same shall be entered on record in said court, and also the time when said election shall be held.

SEC. 3. Clerk to give notice. It shall thereupon, after said order, be the duty of the clerk of said board to give at least four weeks' notice of the same, by publication in each of the newspapers printed in the city of Burlington, of the time of said election.

SEC. 4. Poll to be opened—to vote viva voce—separate poll book to be opened—returns made to clerk of commissioners. If an election shall be ordered a poll shall be opened at each of the election precincts in said county. The vote shall be taken *viva voce*, and the question shall be put to said voter in this or an equivalent form:—'Are you in favor of or against a tax for building a court house?' and the vote shall be put down in the column corresponding to the vote. For this purpose a separate book shall be opened at each election precinct; and after said election said poll book shall be returned, sealed in a separate envelope, by itself, to the clerk of said board of commissioners, certified as other election returns, within the time prescribed for other election returns.

[86] **SEC. 5. Commissioners court to assess tax.** If a majority of the votes cast shall be in favor of a tax, said commissioners shall thereupon, at the first regular or special term of said board thereafter, proceed to assess a tax for the purpose above mentioned on all taxable property in said county, which amount shall not exceed that assessed or allowed to be assessed for county purposes which said assessment may be continued from year to year until said court house is entirely completed.

SEC. 6. Clerk to make out list—collector to collect; powers. When the assessment shall be made, the clerk of the board shall make out a list of the same, and deliver it to the collector of said county, who shall thereupon proceed without delay to collect the same; and for this purpose there shall be conferred upon him all the power conferred for the purpose of collecting state and county revenue.

SEC. 7. Collector to account and pay over. Said collector shall account for and pay over to said board, or to the clerk thereof, on the first Monday of each and every month, all moneys collected by him for the purpose above mentioned.

SEC. 8. Assessments to be made from last state and county assessment. In making said assessment the commissioners shall make the same from the last state and county assessment which shall or may be made next previous to each assessment, for the purpose contemplated in this act.

SEC. 9. To purchase a lot. The purchase of a lot or lots upon which to erect a court house shall also be embraced within the powers conferred upon the county commissioners by this act.

SEC. 10. Collector execute special bond. Before the collector shall be authorized to collect the tax levied under the provisions of this act, he shall execute a special bond to the board of said commissioners, faithfully to discharge the duties enjoined on him by this act; which bond may be put in suit for any and every breach of the same. Said bond shall be such an amount as said board may direct.

SEC. 11. Powers of commissioners. All power conferred on the board of commissioners by the thirty-fifth section of an act entitled "An act to provide for levying and collecting revenue for state and county purposes, approved February 25th, 1847," are also conferred upon the board of commissioners of Des Moines county for the purpose contained in this act; and they shall also have the same power, should said assessor fail to qualify as above, within two weeks after said assessment; he being notified of the same.

SEC. 12. Compensation of collector. The collector shall receive the same compensation for his duties under this act as is allowed by the forty-second section of the above named revenue act, "approved February 25th, 1847.

SEC. 13. Collector to report to district court. When the tax assessed for the purpose of this act, or any portion thereof, shall remain due and unpaid for twelve months after said assessment, it shall be the duty of the county treasurer to make [87] report thereof to the district (court) of said county at the first term thereafter, which report shall conform as nearly as may be to that prescribed for state and county revenue.

SEC. 14. Collector give notice. Before making the application to the district court, as is above provided, the collector shall give notice, as is prescribed in similar cases for state and county revenue, except that the first advertisement shall be four instead of six weeks, and all further proceedings shall be as provided by law for the sale of lands, for the collection of state and county revenue, and conveyances shall be made under the same regulations and with the same effect.

SEC. 15. Take effect. This act shall take effect and be in force from and after one insertion each in the Iowa State Gazette and Burlington Hawk-Eye published in the city of Burlington.

Approved, January 12, 1849.

Published in the Gazette of the 24th, and Hawk-Eye of the 25th January, 1849.

CHAPTER 72.

FERRIES.

AN ACT to authorize Robert Bunker, his heirs and assigns, to establish and keep a ferry across the Mississippi river, at Bunker's landing, in Clayton county.

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

SECTION 1. Ferry across the Mississippi—proviso. That Robert Bunker, his heirs and assigns, are hereby authorized to establish a ferry across the Mississippi river at Bunker's landing, in Clayton county, for the term of fifteen years: *provided*, said Robert Bunker, his heirs and assigns, shall keep, or cause to be kept at said ferry a good and sufficient flat boat or boats, for the safe conveyance of wagons, teams, cattle, horses, hogs, and passengers, across said river without delay.

SEC. 2. One year allowed to establish, etc. The said Robert Bunker shall be allowed one year to establish good and sufficient boats, and if the said Robert