

act of congress entitled "an act supplemental to the act for the admission of the States of Iowa and Florida into the Union, approved March 3, 1845, and which are contained in the sixth section of that act, are hereby accepted in lieu of the propositions submitted to congress by an ordinance, passed on the first day of November, eighteen hundred and forty-four, by the convention of delegates which assembled at Iowa City on the first Monday of October, eighteen [122] hundred and forty-four, for the purpose of forming a constitution for said state, and which were rejected by congress: *provided*, the general assembly shall have the right, in accordance with the provisions of the second section of the tenth article of the constitution of Iowa, to appropriate the five per cent. of the net proceeds of sales of all public land lying within the state, which have been or shall be sold by congress from and after the admission of said state, after deducting all expenses incident to the same, to the support of common schools.

SEC. 2. **State not to interfere with the primary disposal of soil.** And be it further enacted and ordained, as conditions of the grants specified in the propositions first mentioned in the foregoing section, irrevocable and unalterable without the consent of the United States, that the state of Iowa will never interfere with the primary disposal of the soil within the same by the United States, nor with any regulations congress may find necessary for securing the title in such soil to the bona fide purchasers thereof; and that no tax shall be imposed on lands, the property of the United States; and that in no case shall non-resident proprietors be taxed higher than residents; and that the bounty lands granted, or hereafter to be granted, for military services during the late war with Great Britain, shall, while they continue to be held by the patentees or their heirs, remain exempt from any tax laid by order or under the authority of the state, whether for state, county, other purposes, for the term of three years from and after township, or the dates of the patents respectively.

SEC. 3. **Duty of secretary.** It is hereby made the duty of the secretary of state, after the taking effect of this act, to forward one copy of the same to each of our senators and representatives in congress, who are hereby required to procure the consent of congress to the diversion of the five per cent. fund indicated in the proviso to the first section of this act.

SEC. 4. **Take effect.** This act shall take effect from and after its publication in the weekly newspapers printed in Iowa City.

Approved, January 15, 1849.

Published in the Reporter, January 24th, and in the Republican, January 31st, 1849.

[123] CHAPTER 92.

REVENUE.

AN ACT to amend an act entitled "An act to provide for levying and collecting revenue for state and county purposes," approved Feb. 25, 1847.

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

SECTION 1. **Commissioners to withhold land from sale.** That the board of commissioners of the different counties of this state, be and they are hereby authorized to withhold from sale any lot, tract or parcel of land, upon which the taxes remain due and unpaid according to the provisions of the act to

which this is amendatory, whenever in their opinion the sale thereof would be prejudicial to the best interest of the county or State.

SEC. 2. To give notice to Treasurer. The said boards of commissioners shall at least five days before the commencement of the advertisement provided for in the 46th section of the act to which this is amendatory; give notice under their hands to the county treasurer, what lots, tract, or parcels of land he shall omit in the [sale] aforesaid, and it shall thereupon be and is hereby made the duty of the county treasurer to omit said parcels of land from sale aforesaid.

SEC. 3. May order sale subsequently. That if after such withholding from sale the taxes shall still continue unpaid on said lands so withheld, the said board of commissioners may at any subsequent tax sale, order said parcels of land to be sold in the same manner as other lands [are], or may hereafter be sold for taxes.

SEC. 4. Treasurer to omit lands in advertisement. That when any parcels of land are so as aforesaid withheld from sale, it shall be the duty of the treasurer to omit them in his advertisement—in his report to the district court, and in all his proceedings touching the delinquent list for the year that they are so withheld: *provided, however*, that nothing in this act shall be so construed as to prevent the treasurer from receiving the taxes and interest due upon such withheld lands, at any time previous to their being finally sold.

SEC. 5. Notice given under the hands of a majority of the board. The notice provided for in the first section of this act, may be given under the hands of the whole or a majority of the board, and the board shall enter a copy of such notice on their records at their next meeting after such notice, provided they are not in session at the time of giving said notice.

SEC. 6. To withhold lands after advertised. If after such advertisement is made, the said board should deem it for the best interest of the county and state to withhold any [124] parcels of land so advertised they may do so in the same manner as is above provided for withholding from sale, before advertisement.

SEC. 7. Take effect. This act to take effect from and after its publication. Approved, Jan. 15, 1849.

CHAPTER 93.

STATE ROAD.

AN ACT to establish a state road from the west line of Johnson county, to the west line of Dallas county.

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

SECTION 1. Commissioners. That Jesse Rickman of the county of Jasper, and John Wright, of the county of Dallas, be and they are hereby appointed commissioners to locate and establish a State road commencing at a point where the west line of Dallas [Johnson] county crosses Old Man's creek, section 31, township, 79, north range 6 west, thence on the nearest and best route to Montezuma, in Poweshiek county, thence to Newton, in Jasper county, thence to Fort Des Moines, in Polk county, thence to Penoach, in