

allow: *provided*, that roads that have been vacated by law shall not be recorded.

SEC. 3. **Auditor to allow accounts.** The auditor shall audit and allow the accounts of the secretary of state for such services from time to time as the same shall be performed.

Approved Jan. 15, 1849.

[131] CHAPTER 103.

COUNTY OF DUBUQUE.

A SPECIAL ACT for the benefit of the county of Dubuque.

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

SECTION 1. **County commissioners to cause a map of mineral lands to be made out.** That for the purpose of assessing the mineral lands in the county of Dubuque, the county commissioners of said county are hereby authorized, and required, to cause a map, or plat, of the mineral lands owned in said county of Dubuque, in less quantities than any legal subdivision, to be made out, and to have designated thereon the name or names of the owners thereof, and the number of acres, or fractions of acres, owned by each, or by two or more owners jointly or severally, and shall number each tract or parcel of said land, beginning with lot No. one, and continuing such enumeration on said plat or map until all the lots are numbered; such plat or map, or a certified copy thereof, shall be filed in the office of the clerk of the board of county commissioners for the use of the board, and for reference, by any person who may be interested therein.

SEC. 2. **Clerk to furnish assessor with number of lots.** By the first Monday in March in each year, the clerk of the board of county commissioners shall furnish the assessor with the numbers of the lots so plated, together with blank forms for the assessment of the same.

SEC. 3. **Assessor to assess according to the value.** Said assessor shall assess such lots according to the true value thereof, and shall in all respects comply with the provisions of an act entitled "an act to provide for levying and collecting revenue for state and county purposes." approved, Feb. 25, 1847.

SEC. 4. **Repealing section.** All acts and parts of acts, that come in conflict with the provisions of this act, be, and the same are hereby repealed.

SEC. 5. **Take effect.** This act to take effect and be in force from and after its publication in the Miner's Express.

Approved, January 15th, 1849.

Published in Express March 6th, 1849.