

cate the agricultural and industrial classes in the several pursuits and professions of life including military tactics.

SEC. 2. That all acts and parts of acts inconsistent with this act are hereby repealed.

Approved, March 20, 1884.

Repealing
clause.

CHAPTER 28.

TAXATION OF CERTAIN RAILROAD LANDS.

H. F. 496.

AN ACT to Provide for the Assessment and Taxation of Lands within the State of Iowa, granted to Railroad Companies or Corporations which have become earned but not patented.

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

Land earned
but not
patented,
taxed.

SECTION 1. That all lands lying within the state of Iowa, which have been heretofore granted or may be hereafter granted to any railroad company or corporation by the general government or by the general government to the state of Iowa and by the state granted to any such railroad company or corporation shall be subject to assessment and taxation within the counties wherein situated from and after the year the same may be earned, to the same extent as though patents had been issued to, and the title of record was in such railroad companies or corporations. The fact that such lands are claimed by more than one such company or corporation shall in no way affect the liability of such lands to assessment and levy, *provided*, nothing herein contained is intended to subject any lands to taxation for the past that were not taxable prior to the passage of this act.

Proviso.

SEC. 3. [Sec. 2.] Parol evidence shall be admissible to prove when said lands were earned.

Evidence.

SEC. 4. [Sec. 3.] All acts or parts of acts inconsistent with this act are hereby repealed.

Repealing
clause.

Approved, March 20, 1884.