

(77) north of ranges twenty-two, twenty-three, twenty-four and twenty-five, except so much of range twenty-two aforesaid as lies north east of the Des-moines river. Said records [122] to be transcribed into well bound books, to be for that purpose furnished by the county judge of said Warren county.

SEC. 2. **Made valid.** Such records when transcribed and deposited in the office of the recorder of Warren county, shall have the same effect and be of the same validity as if the conveyances therein had been originally recorded in said office.

SEC. 3. **Fees.** Said recorder shall receive from the county treasury of Warren county, the sum of ten cents per folio of one hundred words for transcribing, and a reasonable compensation for indexing said records.

Approved, January 24, 1853.

CHAPTER 69.

ASSESSORS.

AN ACT to amend chapter thirty-seven of the code, in relation to assessors:

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

SECTION 1. **Township assessors—election.** That there shall be elected on the first Monday of April, 1853, and annually thereafter, by the qualified voters in each township in this state, one township assessor, who shall hold his office for one year, and until his successor is elected and qualified, and shall perform all duties that are, or may hereafter be, required of him by law.

SEC. 2. **Bond.** Each assessor before entering upon the duties of his office, shall give bond with two or more securities to the acceptance of the township trustees, or in counties not organized into townships, of the county judge, in the sum of two hundred dollars, payable to said trustees or county judge, conditioned for the faithful and impartial performance of his duty according to law, which bond shall be deposited with the township clerk, or the county clerk of the county court in counties not organized, and by him preserved.

SEC. 3. **Failure office vacant.** If any assessor shall not give bond and security as [123] required in the preceding section, within ten days after his election, his office shall be considered vacant.

SEC. 4. **Vacancy.** In all cases where the office of assessor shall become vacant by death, removal from the township, resignation, failure to give bond, or from any other cause, the township trustees, or county judge, as the case may be, shall forthwith appoint some suitable person in the township to fill the vacancy.

SEC. 5. **Qualify.** The person so appointed, shall give bond as required in the second section, and hold his office until the next annual election, and until his successor is elected and qualified.

SEC. 6. **Suit on bond.** Suit may be instituted in the name of the obligees of the bond of the assessor, either by the state, county, township, or any person injured by his misconduct in office, or for the omission of any duty, before any tribunal having jurisdiction of the same.

SEC. 7. **Fees.** The assessor shall be allowed one dollar and fifty cents for each day the county judge may be satisfied he has been faithfully and

necessarily employed in the discharge of his duties, to be paid out of the county treasury.

SEC. 8. Penalty for refusing to serve. Any person elected or appointed to the office of assessor, who shall neglect or refuse to serve therein, shall forfeit and pay to the county the sum of five dollars, to be recovered in the name of the township, and it shall be the duty of the county treasurer to demand, receive, sue for, and pay over the same into the county treasury.

SEC. 9. Meet to classify. The several assessors of each county, shall meet together at the office of the county judge of their county, on the third Monday of April annually, and classify the several descriptions of property required to be assessed, for the purpose of equalization of such assessments.

SEC. 10. Board of equalization. The said assessors shall also meet at the office of said judge, on the first Monday of July in each year, and in conjunction with the county judge, shall form a board of equalization of such assessments as may be made by them.

SEC. 11. Code amended. Section six hundred and thirteen of the code, is hereby amended so as to read "township assessors," instead of county assessors.

SEC. 12. State tax. There shall be levied for state taxes, until further [124] provided by the General Assembly, one and one-quarter mill on a dollar of the assessed property in the State.

SEC. 13. Code amended. The fifth clause of section four hundred and fifty-five is amended so as to read not exceeding ten acres, instead of three acres, and the tenth clause of said section is repealed and stricken out.

SEC. 14. Time to commence assessing—returns. The assessors shall enter upon the discharge of their duties respectively on or before the fourth Monday of April of each year, and with the assistance of each person assessed, make out a list of the property in their township respectively, which by law is subject to assessment and taxation; they shall arrange their returns in alphabetical order, and deposit the same with the county judge on or before the first Monday in July.

SEC. 15. Refusing to list fine. Any person who shall refuse to assist in making out a list of his property, when required so to do by the assessor or to subscribe the oath required by law, shall forfeit the sum of five dollars to be recovered in the name and for the use of the county.

SEC. 16. Code amended.—\$100 worth of tools exempt. Chapter thirty-seven of the code is amended in this, wherever the word July occurs the word August is substituted, and where the word September occurs the word October is substituted. The words "the sum of ten dollars" in section five hundred and five, are hereby repealed and stricken out. The word "sleds" and the words "all other property not above exempted, although not herein specified," in section four hundred and fifty-six, and the words "amount of all other personal property not enumerated" in section four hundred and seventy-one, and the words "and whether situated in this state or not," in section four hundred and fifty-six, are repealed, and stricken from those sections; provided, that farmers' and mechanics' tools to the extent of one hundred dollars for each farmer and mechanic shall be exempted from taxation.

SEC. 17. Tax on pedlars. A tax for state purposes shall be levied upon pedlars of watches, jewelry, and clocks, dry goods, fancy articles, notions, patent medicines, and other merchandize not manufactured in this state, for a license to peddle throughout the state for one year, as follows: upon each pedlar of watches [125] and jewelry, or either of them, thirty dollars; upon each pedlar of clocks, fifty dollars; upon each pedlar of dry goods, fancy

articles, notions and patent medicines, as follows: upon each foot pedlar of such articles, ten dollars; upon each pedlar who pursues his occupation with a carriage drawn by one animal, twenty-five dollars; if drawn by two and less than four animals, fifty dollars; if drawn by four or more animals, seventy-five dollars.

SEC. 18. Duty of county treasurer—auditor to direct payment. Every county treasurer in this state shall pay into the state treasury all moneys in their hands belonging to the state, on the fifteenth day of January, and the first day of September in each year, except when otherwise directed by the auditor of state. The auditor of state may require such county treasurer to make two additional payments in each year, or he may direct them, of any one of them, to omit paying the amount due to the state, and to hold the same subject to the order of the auditor.

SEC. 19. Repeal. The second clause in the 454th section of the code, and sections 180, 470, 472, 477, 479, 481, 482, 483, and 510 of the code, and that part of chapter 37 which conflicts with the provisions of this act, are hereby repealed.

SEC. 20. Take effect. This act to take effect from and after its publication in the Iowa Capital Reporter and Iowa Republican.

Approved, January 22, 1853.

I hereby certify that the foregoing act was published in the Iowa Capital Reporter, Feb. 2d, and in the Iowa Republican, Feb. 9th, 1853.

GEO. W. McCLEARY,
Sec'y of State.

CHAPTER 70.

DELAWARE COUNTY.

AN ACT to appoint a commissioner to perform certain duties in Delaware county.

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

SECTION 1. Commissioner—to sell town lots—public buildings. That Thomas Helm, of Delaware county, be, [126] and he is hereby appointed, a commissioner, with power to sell all, or any of the unsold and unappropriated town lots of the town of Delhi, in said county, and expend the proceeds upon the court house and jail of said county, or so much thereof as he may deem necessary to complete the same, and for no other purpose.

SEC. 2. Bond—oath. Said commissioner shall give bond in the penal sum of two thousand dollars, for the use of said county, to the acceptance of the clerk of the district court, and take the usual oath of office.

SEC. 3. Certificate—deed—report. Said commissioner shall give the purchaser a certificate of sale, and the county judge, upon the presentation of said certificate, shall execute and deliver to said purchaser a good and sufficient deed for the lot or lots therein described, and make a semi-annual report of his doings to the county judge, on the first Monday of April and October, and receive a reasonable compensation, to be allowed by the county judge, and paid out of the county treasury.

SEC. 4. Repeal. So much of the act to which this is supplemental and amendatory, as conflicts with this act, is hereby repealed.

SEC. 5. Take effect. This act shall take effect, and be in force from and after its publication.

Approved, January 22, 1853.