

to sell in his county, within twenty days from the receipt of the same; and upon failure thereof, he shall pay twenty per cent. upon all money so received from the date of its reception.

**SEC. 2. Take effect.** This act to be in force from and after its publication.

Approved, January 22, 1853.

## CHAPTER 73.

### PRECINCT.

AN ACT to create an additional election precinct in Village township, Van Buren county.

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

**SECTION 1. Precinct—boundaries—elections.** That all that part of Village Township, in said county, which lies south of the Des Moines river, be, and the same is hereby declared an election precinct, in which there shall be a poll opened, and elections held as in other townships in said county.

**SEC. 2. Judges and clerk.** The judges and clerks of the first election in said precinct shall be appointed by the county judge of Van Buren county; but those to conduct all subsequent elections, shall be chosen by the qualified voters of said precinct, each year.

**SEC. 3. Justice and constable.** That at the April election, in 1853, and every two years thereafter, there shall be elected in said precinct, one justice [129] of the peace, and one constable; the justice and constable to qualify and hold their offices as other justices and constables now do.

**SEC. 4. Remain.** That for all other purposes than elections, and the election of justices of the peace, constables, trustees and clerks of election, the said precinct shall remain a part of Village township.

**SEC. 5. Take effect.** This act shall be in force from and after its passage.

Approved, January 22d, 1853.

## CHAPTER 74.

### DELINQUENT TAX.

AN ACT to enforce the claims of the state and county against lands, and lots, on which the owners have failed to pay the taxes charged hereon prior to 1851.

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

**SECTION 1. Taxes a lien.** That in case when from any cause whatever the state, county and school taxes remain unpaid on any tract of land, or city or town lot, within this state, the same shall continue a lien thereon until paid, with the interest allowed by the law, under which the same accrued.

**SEC. 2. County judge to inquire into the delinquent tax list.—treasurer to furnish list—correct errors— delinquent tax not paid by January 1854—collected under the code.** That on the first Tuesday in June, the county judge in each county shall hold open court (continuing from day to day if necessary) for the purpose of enquiring into the delinquent taxes, at which time the county treasurer shall lay before him a complete list of all the lands, and city and town lots in his county, on which taxes remain unpaid for any