

year prior to the year 1851, which list shall show the amount of tax, interest and penalty due on each tract, and the year for which the same is due, and any person interested in any tract of land, or town or city lot, may appear and have any error corrected in regard to the amount charged against any such land or lot; and the judge, after making such corrections, where errors are shown to exist, shall attach to such list his official certificate stating his proceeding thereon; [130] and if in the said delinquent taxes, together with the interest and penalties which may have accrued, shall not be paid before the first day of January, 1855, said delinquent taxes, together with said interest and penalties, shall be collected in the same manner as provided in the code of Iowa for the collection of taxes remaining unpaid on the first day of January.

Approved, January 22, 1853.

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## CHAPTER 75.

### SOLOMON BOND.

AN ACT for the relief of Solomon Bond.

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

**SECTION 1. Refund—arbitration.** That the commissioner and register of the Des Moines River Improvement, be and are hereby required to refund to Solomon Bond seventy dollars—money collected from him for a certain forty acres of land, lying in Marion county, which land was sold to him at the rate of three dollars per acre; provided, that the officer in charge of the Des Moines River Improvement, shall agree to submit said claim to arbitration, said officer choosing one arbitrator, and the claimant another—said arbitrators, in case of a disagreement, to choose a third, and said arbitrators shall determine said claim according to justice and equity, and shall be governed by the provisions of the code, regulating arbitrators and their proceedings; provided, said officer refuse to pay said claim without said arbitration.

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

Approved, January 22, 1853.

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## [131] CHAPTER 76.

### CODE OF IOWA.

AN ACT granting to certain officers therein named, a copy of the code and laws of Iowa.

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

**SECTION 1. Officers entitled to the code—laws—none to be printed—supervisors last.** That each sheriff, coroner, justice of the peace and township clerk of this state, shall be entitled to a copy of the code of Iowa, together with a copy of all acts of the general assembly of this state, which have been, or hereafter may be passed, subsequent to the adoption of the code;

provided, that no additional copies of the code shall be printed by reason of anything herein contained; and provided further, that if there be not a sufficient number of copies of the code printed, to furnish all the officers aforesaid, those already printed shall be equally distributed among the several organized townships of this state, and road supervisors shall be the last supplied.

**SEC. 2. Duty of secretary.** The secretary of state shall ascertain as soon as practicable what number of copies of the code and laws of 1850-1 will be required in addition to those remaining in the hands of the county clerks, to comply with the provisions of this act, and he shall forward the same to said clerks, who shall on application deliver them to the several officers in their counties, according to the provisions of section one, and take receipts for the same.

**SEC. 3. To successors—or clerk.** Persons obtaining laws under the provisions of this act, shall, upon application deliver the same to their successors in office; provided, that in case of death, resignation, or removal, said laws shall be deposited with the township clerk.

**SEC. 4. Clerk to refund money.** Any justice of the peace, who may have purchased a code from the county clerk, shall have the purchase money refunded, upon returning the same to the clerk in good condition.

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

Approved, January 22, 1853.

[132] CHAPTER 77.

KEOKUK.

AN ACT to amend an act, entitled "An act to incorporate the city of Keokuk." passed

Dec. 13th, 1848.

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

**SECTION 1. Council may levy special tax—purposes—questions must be submitted.** That the city council of said city of Keokuk shall have authority to levy and collect, in addition to the taxes now authorized by law, a special tax of not exceeding one-half of one per cent, per annum, upon the property, real and personal, situated in said city, and subject to taxation for county revenue, for the purpose of improving the streets, alleys, and wharf of said city, and the payment of the annual interest upon the bonds that have been, or hereafter may be issued on account of the improvement of said streets, alleys, or wharf: provided, that the question whether any additional tax shall be levied in pursuance of this section, shall first be submitted by said city council to the legal voters of said city, at any special election, and if a majority of said legal votes be given for said additional tax then the same may be levied and collected, as provided in this section: but sale tax shall not be levied and collected as provided in this section: but said tax shall not be levied for more than one year, unless the question of levying said tax be again submitted to the people.

**SEC. 2. How collected.** The special tax aforesaid shall be levied and collected at the same time, and in the same manner as the other annual tax levied by said city; and the said city shall have the same rights, powers and remedies to enforce the collection of the same, by the sale of property: or