

district is elected and qualified, and no writs, pleas, indictments or proceedings shall be quashed or discontinued in consequence of the formation or alteration of the district herein mentioned, or of change of the time of holding courts in any county in said district.

SEC. 4. The time of holding said courts shall be as follows, to wit: In the county of Hamilton on the first Monday in April and September; in the county of Story, on the second Monday of April and September, in the county of Marshall on the third Monday of April and September, in the county of Hardin on the fourth Monday of April and September, in the county of Butler on the first Monday of May and October, in the county of Franklin on the second Monday in May; in the county of Wright on the third Monday of May; in the county of Grundy on the fourth Monday of May. Times of holding courts.

SEC. 5. This act to take effect and be in force from and after its publication in the Iowa City Republican and Muscatine Journal.

Approved, January 27, 1857.

CHAPTER 146.

ASSESSMENT OF PROPERTY.

AN ACT in relation to the assessment of property.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That there shall be elected by the legal voters of each organized county, in this State, on the first Monday of April, 1857, one assessor, who shall hold his office until the first day of January, 1859, and until his successor shall be elected and qualified. Assessor.

SEC. 2. There shall be elected by the legal voters of each organized county, in the State, on the first Monday of August, 1858, and every two years thereafter one assessor, who shall hold his office for two years, commencing on the first day of January after his election, and until his successor shall be elected and qualified. Election.

- Bond.** SEC. 3. Each assessor, before entering upon the duties of his office, shall give bond to the county judge of the proper county, with two or more sufficient sureties, to be approved by said judge, in the sum of five thousand dollars, conditioned for a faithful discharge of the duties of his office, which bond shall be filed with the county judge.
- Vacancy.** SEC. 4. In all cases of vacancies in the office of assessor of any county, by death or otherwise, the proper county judge shall forthwith appoint some suitable person to fill such vacancy, which appointee shall hold said office the balance of the term for which the last incumbent may have been elected or appointed.
- Oath.** SEC. 5. Any person elected or appointed an assessor as herein provided, shall, at the time of filing his bond with the county judge, take and subscribe an oath the same in substance as the condition of his bond, which oath shall be administered by the county judge and filed in his office.
- Suit on bond.** SEC. 6. Suit may be instituted in the name of the proper county, or in the name of any person injured, against the assessor, or his bond, for any neglect on his part to properly discharge his office, before any tribunal having jurisdiction of the same, and in such suit the sureties shall be made parties defendant, and judgment may be rendered against them with their principal.
- Per diem.** SEC. 7. The assessor and deputy assessor shall each be allowed two dollars and fifty cents for every day he shall have been faithfully and necessarily employed in the discharge of the duties of his office.
- Deputies.** SEC. 8. The county judge of the proper county, upon application to him for that purpose by the assessor, and being fully satisfied that the assessor cannot by a faithful and diligent application of his time, complete the assessment of the county, within the time herein prescribed, shall appoint one or more deputies to assist him in the discharge of such duty, and the person or persons so appointed by said judge shall, before he or they enter upon the discharge of their duty, execute a bond to the said judge, with like conditions as that of his principal, and with like sureties, in such sum as the said judge may fix; and shall also take and subscribe an oath like that of the principal, which said bond and oath shall be filed with the judge of the proper county, and each

deputy's district shall be determined by the said judge, and coincide with township lines, and his appointment shall expire upon the completion upon his assessment and return: *Provided*, That no deputy shall be appointed where the population of the county shall not exceed ten thousand, except in case of vacancy or inability of the assessor to act.

SEC. 9. The county judge shall furnish each assessor of ^{Books.} his county with suitable books properly headed and ruled with columns for each description of property and its value, and the name of the person by whom listed, in which to enter the names of all persons assessed, the kind of property assessed, and its value, on or before the first day of February in each year.

SEC. 10. The assessor shall enter upon the discharge of ^{Assessment.} the duties of his office on or before the first day of February in each year, and shall with the assistance of each person assessed, write in the book furnished him for that purpose, the name of each person assessed, the kind of property assessed, and the value thereof, including monies and credits, and shall return said assessment book to the office of the county judge of his county on or before the first day of July.

SEC. 11. The real and personal property in this State ^{Real and personal property.} subject to taxation shall be assessed in the year 1857—but real property is only to be assessed each alternate year thereafter: *Provided*, That in each year in which real estate is not regularly assessed, the assessor shall list such real property as may not be included in the previous assessment.

SEC. 12. Any person refusing to give in all his taxable ^{Refusal to list.} property to the assessor, or to take the oath prescribed by the 14th section of this act when required to do so by the assessor, the assessor shall proceed and ascertain by the best means he can obtain, the kind and value of taxable property belonging to such person, and shall assess the same at double its ordinary assessable value.

SEC. 13. The county judge of each county is required ^{Correct errors.} to hold a session on the second Monday of July, and for two days thereafter, each year, to hear any person who may feel aggrieved at anything in the assessment of his property, and may correct the same according to right and justice, and immediately after such corrections may have been

made, the judge, clerk, surveyor, assessor and sheriff of the county, who constitute a board for the equalization of the assessment roll, shall meet at the office of the judge, and proceed to equalize said assessment; and it shall be their duty to add thereto any real estate in said county not included in the assessment as returned by the assessor, and assess the value of the same.

Assessors's duty. SEC. 14. It is hereby made the duty of the assessor to administer an oath or affirmation to each person assessed, to the effect that he has given in a full, true and correct inventory of all the assessable property owned by him, and all such property as may be held by him, as agent, guardian, or otherwise, and any assessor is authorized to administer such oath or affirmation.

Abstract. SEC. 15. Each county clerk shall, on or before the first day of August A. D. 1857, and every second year thereafter, make out and transmit by mail or otherwise, to the auditor of State, an abstract of the real property in his county, in which he shall set forth—

No. of lands, lots, &c. FIRST. The number of acres of land in his county and the aggregate value of the same, exclusive of town lots returned by the assessors or assessors as corrected by the county board of equalization.

Value of real property. SECOND. The aggregate value of the real property in each town in his county returned by the assessor or assessors, as corrected by the county board of equalization, and the aggregate value of personal property in his county.

Census board. SEC. 16. The census board, constituted the State board of equalization, and shall meet at the seat of government on the first Monday of September A. D. 1857, and every second year thereafter, and shall take an oath faithfully and impartially to discharge the duties of his office. The auditor shall be ex officio clerk of the board, and shall lay before it the abstracts furnished to him by the county clerks, as required by this act, and then the board shall proceed to equalize the valuation of real property among the several counties and towns in the State, according to the existing laws for the valuation of real property, in the following manner:

Valuation. FIRST. They shall add to the aggregate valuation of real property of every county which they shall believe to be

valued below its proper valuation, such per centum in each case as will raise the same to its proper valuation.

SECOND. They shall deduct from the aggregate valuation of the real property of every county, which they shall believe to be valued above its proper valuation, such per centum in each case as will reduce the same to its proper valuation. **Deduction.**

THIRD. If they believe that right and justice require the valuation of real property of any town or towns in any county, or of the real property in such county not in towns, to be raised or reduced without raising or reducing the other real property of said county, or without raising or reducing it in the same ratio, they may, in every such case, add to or take from the valuation of the real estate in any one or more of such towns, or of real estate not in such towns, such per centum as they shall believe will raise or reduce the same to its proper valuation. **By towns.**

SEC. 17. Said board shall keep a full record of their proceedings, and when they shall have finished their business, the auditor of State shall transmit to each county clerk a statement of the per centum to be added to or deducted from the valuation of the real property in his county, specifying the per centum added to or deducted from the valuation of the real property of each of the several towns, and of the real property not in towns, in case an equal per centum shall not be added to or deducted from each; and also the rate of State tax which is to be levied and collected within his county, which, however, shall not exceed three mills on a dollar of the valuation; and when the board fixes no different rate, the rate mentioned in section 454 of the Code shall be levied, and the county clerk shall forthwith proceed to add to or deduct from the valuation of each tract or parcel of real property in his county the required per centum on the same; and if the result shall in any case show a fraction of a dollar, such fraction, if less than fifty cents, shall be rejected, and if fifty cents or over, shall be counted as one dollar. **Record.**

SEC. 18. If any county clerk shall neglect or refuse to transmit to the auditor of State the abstract of the assessment of real property in his county, as required by sec- **Failure of clerk**

tion 15 of this act, or shall neglect or refuse to add or deduct the per centum fixed by the State board of equalization, as required by the 17th section of this act, such county clerk shall be deemed guilty of an offence for which he shall be prosecuted by indictment in the district court of his county, and if found guilty shall be fined in any sum not less than five hundred nor more than one thousand dollars; and shall also be liable to an action on his official bond to any injured person.

Amendments to code.

SEC. 19. For the purposes of this year's operations under this act, the word February, where it occurs in this act, shall be construed to mean May, and for the year 1857 and every year thereafter, the word July, where it occurs in Sec. 485 of the code, shall be construed to mean September, and the word September, where it occurs in Sec. 487 of the code, shall be construed to mean November, and the words September and October, are stricken from Sec. 488, and the word January inserted after the word December, and the word September when it occurs in Sec. 492, shall be construed to mean November, and the word four to mean three, and the word January where it occurs in Sec. 492, 495 and 497, shall be construed to mean February.

Personal property when owned.

SEC. 20. All personal property shall be given in by, and assessed to the person who was the owner thereof on the first day of February of the then current year, and such person shall be required to pay the tax thereon.

Repeal.

SEC. 21. That sections 470, 471, 472, 473, 474, 475, 476, 477, 478, 479, 480, 481, 482, 483, 484, of chapter 37 of the code of Iowa, and all other parts of said chapter that come in conflict with the provisions of this act, are hereby repealed, and such parts of said chapter as may have been repealed by former acts, and which are not repugnant to this act, are hereby revived.

List property where he resides.

SEC. 22. Any person may list, in the township in which he resides, all the property he may own (or desire to pay taxes on) in the county: *Provided*, That he report said list to the assessor of the district in which the property is located.

Repeal.

SEC. 23. So much of chapter 69 of the acts passed at the session of the General Assembly in A. D. 1852-3, and

so much of all other acts as conflict with the provisions of this act are hereby repealed.

SEC. 24. This act shall be in force from and after its publication in the Iowa City Republican and Iowa Capital Reporter.

Approved January 28, 1857.

I hereby certify that the foregoing act was published in the Iowa Capital Reporter, Feb. 20, 1857, and in the Iowa City Republican Feb. 19, 1857.

ELIJAH SELLS,
Sec'y of State.

CHAPTER 147.

HUMBOLDT COUNTY.

AN ACT to create the county of Humboldt, and locate the county seat thereof.

SECTION 1. *Be it enacted by the General Assembly of the* Boundaries. *State of Iowa,* That townships 91, 92 and 93 of ranges No. 27, 28, 29 and 30, west of the fifth principal meridian shall constitute the county of Humboldt.

SEC. 2. That Ezekiel Clarke of Johnson county, W. C. Commission'rs Safford of Webster county, and Asa C. Call of Kossuth county, be, and they are hereby appointed commissioners to locate and name the county seat of the said Humboldt county.

SEC. 3. The said commissioners, or any two of them, Meeting. shall meet at the house of E. McKnight, in Humboldt county, on the first Monday of March next, or within six months thereafter, and after being duly sworn according to law, to the faithful performance of their duties by some person having the authority to administer oaths, shall proceed to locate the seat of justice of said county as near the geographical center of said county as a convenient site can be found.

SEC. 4. That the said commissioners shall make a writ- Return. ten return of their doings to the county judge of said county, or if there shall be no county judge in said county, to the county judge of Webster county, to be filed and entered upon the records thereof.