

## CHAPTER 152.

## AN ACT in relation to Revenues.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That each County Board of Equalization shall annually as hereinafter provided levy the following taxes upon the assessed value of the taxable property in the county :

For State revenue three mills on a dollar, when no rate is directed by the census board ;

For ordinary county revenue, including the support of the poor, not more than six mills on a dollar, and a poll tax of fifty cents ;

For support of schools not less than one nor more than two and a half mills on a dollar ;

For making and repairing bridges not more than one mill on the dollar, whenever such tax is established by a vote of the people of the county, upon the question being submitted to them according to law.

Sec. 2. The following classes of property are not to be taxed, and they may be omitted from the assessments herein required.

The property of the United States and that of this State, including the University, Agricultural College and School Lands, and including all property leased to the State during the existing of such lease.

The property of a county, township, incorporated town or school district, when devoted to the public use and not held for pecuniary profit.

Public grounds, by whomsoever devoted to the public, including all places for the burial of the dead.

Fire engines and implements used for extinguishing fires, with the grounds used exclusively for their buildings and for the meetings of fire companies.

All grounds and buildings of literary or scientific institutions incorporated under the laws of this State, also the grounds and buildings of benevolent, agricultural and religious institutions or societies, devoted solely to the appropriate objects of these institutions, not exceed-

Property of living forty acres in extent, and not leased or otherwise  
 library and religious institutions used with a view of pecuniary profit.

Student's books. The books and papers, furniture and apparatus pertaining to the above institutions and used solely for the purposes above contemplated, and the like property of students in any such institutions used for their education.

Charity funds. Money and credits belonging exclusively to such institutions, and devoted solely to sustaining them, but not exceeding in amount or income the sum prescribed by their charter.

Produce, bedding & clothing. Animals not specified in the next section, the wool shorn from sheep, of the person giving the list, and his farm produce harvested within one year previous to the listing, private libraries not exceeding one hundred dollars in value, and family pictures; the libraries of the Clergymen, the kitchen furniture of each family, the beds and bedding requisite for each family, one bed and the bedding thereof for each single person not a member of another's family, the apparel of every family and person actually used for wearing, with all food provided each family; but no person from whom a compensation for board or lodging is received, or expected, is to be considered a member of a family, within the intent of this clause.

Poor man's mite. The polls, or estates, or both, of persons who, by reason of age or infirmity may, in the judgment of the assessor, be unable to contribute to the public revenue, such opinion being subject to reversal by the County Court.

#### Mutual Insurance Companies.

Utensils. The farming utensils of any person who makes his livelihood by farming, the tools of any mechanic, not in either case to exceed one hundred dollars in value.

Schedule of taxable property. Sec. 3. All other property, real and personal, within this State, is subject to taxation in the manner herein directed, and this section is intended to embrace lands and lots in towns, including lands bought from the United States and from this State, and whether bought on credit or otherwise.

Ferry franchises and toll bridges, which for the purposes of this act are considered as real property.

Horses and neat cattle, mules and asses, sheep and swine.

Money, whether in possession or on deposit, and including bank bills.

Money, property or labor due from solvent debtors on contract or on judgment.

Mortgages and other like securities, and accounts bearing interest.

Property situated in this State belonging to any bank or company incorporated or otherwise, and whether incorporated by this or any other State.

Public stocks or loans.

Household furniture, including gold and silver plate, musical instruments, watches and jewelry.

Private libraries for their value over one hundred dollars.

Carriages, stages, hacks, wagons, carts, drays, sleighs and sleds and every description of vehicle.

Farming utensils, machines and machinery and mechanics' tools for their aggregate value over one hundred dollars.

Boats and vessels of every description, wherever registered or licensed, and whether navigating the waters of this State or not, if owned either wholly or in part by persons who are inhabitants of this State, to the amount owned in this State.

Annuities, but not including pensions from the United States, or any of them, nor salaries or payments expected for services to be rendered.

Sec. 4. Every inhabitant of this State, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this State, of which he is the owner or has the control or management in the manner hereinafter directed.

The property of a ward is to be listed by his guardian.

Of a minor having no other guardian, by his father.

Every citizen must list.

Guardian.

Parent.

if living, if not, then by his mother if living, and if not, then by the person having the property in charge.

**Wife.** Of a married woman by herself or her husband.

**Trustee.** Of a beneficiary for whom property is held in trust by the trustee, and the personal property of a decedent by the executor.

**Officer.** Of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner.

**Mortgagor.** Property under mortgage or lease is to be listed by and taxed to the mortgagor, or lessor, unless it be listed by the mortgagee or lessee.

**Commission merchants owner.** Sec. 5. Commission merchants and all persons trading and dealing on commission, and assignees authorized to sell, when the owner of the goods does not reside in the county, are for the purposes of taxation to be deemed the owners of the property in their possession.

**Property of another.** Sec. 6. Any person required to list property belonging to another shall list it in the same county in which he would be required to if it were his own (except as herein otherwise directed,) but he shall list it separately from his own, giving to the assessor the name of the person or estate to whom it belongs, but the undivided property of a person deceased belonging to his heirs, may be listed as belonging to his heirs without enumerating them.

**Property of heirs**  
**Shares in corporations taxed.**  
**Non-resident shareholders taxed in one**

Sec. 7. The property of corporations or companies constructing canals, railways, plank roads, graded roads, turnpike roads and similar improvements, shall be taxed through the shares of the stockholders, and when any such stockholders are non-residents, their interests shall be taxed in the county in which is situated their principal business office within this State, and to that end the assessor shall require the secretary or clerk, (or whatever officer of corresponding duties there may be) to render under oath a list of the names and residence of such non-resident stockholders, with the number of shares of each, and both the par value and the market value of such stock, but if such secretary or other corresponding officer do not reside in this State, the asses-

essor may require the same of any officer residing in the State, and if such officer refuse, the shares of non-residents shall be assessed to the company or corporation, and may be ascertained in the best manner within the power of the assessor.

Sec. 8. In the cases specified in the preceding section, the county receiving the tax upon the property of non-resident stockholders as therein specified, shall distribute and pay over to the several counties in which any part of such improvement shall be situated, in February in each year, their share of said tax, dividing the same in proportion to the portion of such improvements situated in the several counties.

Non resident tax apportioned.

Sec. 9. When a person is doing business in more than one county, the property and credits existing in any one of the counties shall be listed and taxed in that county, and the credits not existing in nor pertaining especially to the business in any one county shall be listed and taxed in that where the principal place of business may be. Any individual of a partnership is liable for the taxes due from the firm.

Business in different counties taxed in one.

Sec. 10. Insurance Companies of every description, (except Mutual Insurance Companies,) existing in other States and operating in this, shall be taxed one per cent. for county purposes, and one per cent. for State purposes upon the amount of the premiums taken by them during the year previous to the listing in the county where the agent conducts that business, and the agent shall render the list and shall be personally liable for the tax, and if he refuses to render the list or to swear as herein required, the amount may be assessed according to the best knowledge and discretion of the assessor.

Agents of insurance companies taxed.

Sec. 11. All personal property shall be listed, assessed and taxed in the name of the owner thereof on the first day of January of the then current year, and each owner shall be required to pay taxes thereon, but if the owner resides out of the county, it shall be listed by the agent or person having charge of the same.

The owner in Jan'y taxed.

Sec. 12. All taxable property shall be taxed each year, and personal property shall be listed and assessed

Tax each year.

each year. Real property shall be listed and valued in the year 1859 and each second year thereafter, and shall be assessed at its true value in money at private sale, having regard to its quality, location, natural advantages, the general improvement in the vicinity, and all other elements of its value. In each year in which real estate is not regularly assessed, it shall be the duty of the assessor to list and value any real property not included in the previous assessment.

Real estate val-  
ued every sec-  
ond year.

Depreciated  
property as-  
sessed.

Sec. 13. Depreciated bank notes and corporations or companies may be assessed at their current value or rate. Credits shall be listed at such sum as the person listing them believes will be received or can be collected, and annuities at the value which the person listing believes them to be worth in money.

Net property on-  
ly taxed.

Sec. 14. In making up the amount of money and credits which any person is required to list or have listed and assessed, he will be entitled to deduct from the gross amount the amount of all bona fide debts owing by him, but no acknowledgment of indebtedness not founded on actual consideration, and no such acknowledgment made for the purpose of being so deducted shall be considered a debt within the intent of this section, and so much only of any liability of such person as security for another shall be deducted as the person making the list believes he is equitably or legally bound to pay, and so much only as he believes he will be compelled to pay on account of the inability of the principal debtor, and if there are other sureties able to contribute, then so much only as he in whose name the list is made, will be bound to contribute; but no person will be entitled to any deduction on account of any obligation of any kind given to any insurance company for the premiums of insurance, nor on account of any unpaid subscription to any institution, society, corporation or company.

The same defin'd

Personal prop-  
erty assessed at  
average value  
for the previous  
year.

Sec. 15. Any person owning or having in his possession or under his control within this State, with authority to sell the same, any personal property, purchased either in or out of this State, with a view of its

being sold at an advanced price or profit, or which has been consigned to him from any place out of this State for the purpose of being sold within the same, shall be held to be a merchant for the purposes of this act. Such property shall be listed for taxation, and in estimating the value thereof, the merchant shall take the average value of such property in his possession or under his control during the year next previous to the time of assessing, and if he has not been engaged in that business so long, then he shall take the average during such time as he shall have been so engaged, and if he be commencing, he shall take the value of the property at the time of the assessment.

Sec. 16. Any person who purchases, receives, or holds personal property of any description, for the purpose of adding to the value thereof by any process of manufacturing, refining, purifying, or by the combination of different materials, with a view of making gain or profit by so doing and by selling the same, shall be held to be a manufacturer for the purposes of this act, and he shall list for taxation the average value of such property in his hands, estimated as directed in the preceding section, but the value shall be estimated upon the materials only, entering into the combination or manufacture.

Manufacturers list raw material.

Sec. 17. That there shall be elected at the general election in each year, by the qualified voters of each township in this State, one township assessor, who shall hold his office for one year, and until his successor is elected and qualified.

Election of township assessor.

Sec. 18. Each assessor, before entering upon the duties of his office, shall give bond with two or more sureties to the approval of the township trustees, or in counties not organized into townships, of the County Judge, in the sum of five hundred dollars, payable to said trustees or County Judge, conditioned for the faithful and impartial discharge of the duties of his office, which bond shall be filed and preserved by the township clerk or County Judge.

Assessor gives bond.

Sec. 19. If any assessor shall fail to give the bond

Vacancy.

and surety as required in the preceding section, or shall fail to take the oath of office as required by the Constitution, on or before the first Monday of January following his election, the office shall be considered vacant, and in all cases of vacancies in such office, the trustees or County Judge, as the case may be, shall appoint some suitable person to fill the vacancy, which appointee shall hold said office until the next succeeding election, and until his successor is elected and qualified.

**How filled.** Sec. 20. Any person elected or appointed an assessor as herein provided, shall take and subscribe on his bond an oath, as required by the Constitution of the State of Iowa, and in substance the same as the condition of his bond.

**Oath of office.** Sec. 21. Suit may be instituted against the assessor on his bond, in the name of any person injured for any neglect or failure on his part to properly discharge the duties of 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 the principal.

**Suit brought against assessor.** Sec. 22. The assessor shall be allowed two dollars for each day he shall have been faithfully and necessarily employed in the discharge of the duties of his office, to be paid out of the county treasury.

**Compensation.** Sec. 23. The several assessors in each county shall meet at the office of the County Judge of their county on the second Monday of January in each year, and classify the several descriptions of property to be assessed for the purpose of equalization of such assessments.

**Assessors meet to equalize.** Sec. 24. On or before the second Monday of January in each year, the County Judge shall furnish each assessor in his county with suitable books, in duplicate, properly ruled and headed, in which to enter the following items :

**Books furnished.** 1st. The name of the individual, corporation, company, society, partnership or firm to whom any property shall be taxable.

**Name.** 2d. His or their lands, by township, range, section or part of section, and when such part is not a congress.

**Lands and lots.**

ional division or subdivision, some other description sufficient to identify it; and town lots, naming the town in which they are situated, and their proper description by number and block, or otherwise, according to the system of numbering in the town.

3d. Personal property in the following particulars: Personal property enumerated.

Number of neat Cattle.

Number of Horses.

Number of Mules.

Number of Sheep.

Number of Swine.

Number of carriages and vehicles of every description, with a separate column for the value of each.

Amount of capital employed in merchandise.

Amount of capital employed in manufacture.

Amount of money and credits.

Amount of taxable household furniture.

Amount of stock or shares in any corporation or company, not required by law to be otherwise listed and taxed.

Amount of taxable Farming Utensils or Mechanics tools.

Amount of all other personal property not enumerated.

And the number of polls, and a column for remarks.

Sec. 25. Each assessor shall enter upon the discharge of the duties of his office within six days after the second Monday of January each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter in the books furnished him for that purpose, the several items specified in the preceding section, entering the names of the persons assessed in alphabetical order, so far as practicable, by allotting to each letter its requisite number of pages in each said books. He shall also be furnished with a suitable plat of his township, on which to check the several parcels of land and each town or city lot by him assessed, to avoid omissions or double assessments. Assessment commenced.

Plats furnished.

Sec. 26. It shall be the duty of the assessor to list

**Persons & prop-  
erty listed.** each and every person in his township, and to assess all the property, personal and real therein, and any person who shall refuse to assist in making out a list of his property, or of any property which he is required by law

**Fine for refusal:  
oath.** to assist in listing, or shall refuse to make the oath of affirmation required by this act, shall forfeit the sum of five dollars, to be recovered in the name of the county for the use of the common schools therein.

**Assessors admin-  
ister oaths.** Sec. 27. The assessor is hereby authorized, and it is made his duty, to administer an oath of affirmation to each person assessed to the effect that he has given in a full, true and correct inventory of all the taxable property owned by him, and all such property as may be held by him as agent, guardian, or otherwise, and which he is required by law to list, and in case any one refuse to make such oath or affirmation, the assessor shall note the fact in the column of remarks opposite such person's name, and should it afterwards appear that such person so refusing has not given a full list of his property, or of that under his control and which he was by law required to list, any property so omitted shall be entered on the book at double its ordinary assessable value, and taxed accordingly.

**Double assessm't  
for refusal.**

**Books returned.** Sec. 28. Each assessor shall on or before the first Monday of April in each year, return one of the assessment books of his township to the office of the County Judge, with the several columns of numbers and values correctly totted up, and the amount of personal property of each person carried forward into a column under the head of total personal property, and the other book he shall on or before the first day of April of each year, deliver to the township Clerk of his township, to be used by the trustees of the township as the township tax book, for the levy of taxes for township revenue and road purposes.

**Owner's real  
property in the  
county assessed  
by one assessor.** Sec. 29. Any person may list or have listed by the assessor for his township, all the real property owned by him, or for which he has the agency, situated in the county, but such as is without the limits of his township, shall be listed on a sheet separate from the township as-

assessment list, which shall be returned by the assessor so taking it, to the assessor of the township in which the realty is located, who shall enter the same upon the list or book for his township, and assess the value thereof, and for the purpose of making returns above specified, and completing the several township assessment books, the several assessors are required to meet at the county seat on the last Saturday of March in each year.

Sec. 30. When the name of the owner of any real estate is unknown and the assessor finds it impracticable to obtain the same, it shall be proper and lawful to assess such real estate without connecting therewith any name, but inscribing at the head of the page the words, "owners unknown," and such property, whether land or town lots, shall be listed as near as practicable in the order of the numbers thereof, and in assessing lands no one description shall contain more than eighty acres.

Unknown owners listed.

Sec. 31. The County Judge, County Surveyor and County Treasurer of each county shall constitute a board for the equalization of the assessment, and shall meet at the county seat on the first Monday of April in each year, and proceed to equalize the assessments of the several townships of the county, substantially in the same manner as is required of the State Board of equalization, to equalize among the several counties of the State, so far as applicable; and they shall add to said assessment any taxable property in the county, not included in the assessments as returned by the assessors, placing the same in the list of the proper township, and assess the value thereof.

Co. Board of Equalization meet.

Sec. 32. Any person who may feel aggrieved at any thing in the assessment of his property, may appear before the Board of Equalization, either in person or by agent, at the time and place mentioned in the preceding section, and have the same corrected in such manner as to said board shall seem just and equitable.

Over assessments remedied.

Sec. 33. Each county Clerk shall, on or before the first day of May in each year, wherein real property is assessed, make out and transmit to the Auditor of State

Clk's abstracts.

by mail or otherwise, an abstract of the real property in his county, in which he shall set forth :

**Acres and value.** 1st. The number of acres of land in his county, and the aggregate value of the same, exclusive of town lots returned by the assessors, as corrected by the county board of equalization.

**Lots and value.** 2d. The aggregate value of real property in each town in the county, returned by the assessor as corrected by the county board of equalization.

**Personal property.** 3d. The aggregate value of personal property in his county.

**State board of equalization meet.** Sec. 34. The Census Board constitute the State Board of equalization, and shall meet at the seat of government on the first Monday of June in each year in which real property is assessed, and shall take an oath faithfully and impartially to discharge the duties of their office. The Auditor of state shall be ex-officio clerk of the board, and shall lay before it the abstracts transmitted 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, in the following manner :

**Auditor act as clerk.** 1st. They shall add to the aggregate valuation of real property of each 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.

**County valuation raised.** 2d. They shall deduct from the aggregate valuation of real property of each 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.

**Co. valuation reduced.** 3d. 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 of 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

**Valuation of any property raised or reduced.**

not in such towns, such per centum as they shall believe will raise or reduce the same to its proper valuation.

Sec. 35. 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 real property in his county, specifying the per centum to be 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, which shall not exceed three mills on the dollar. The county clerk shall 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 registered, and if fifty cents or over, shall be counted as one dollar.

Auditor transmits statements to clerk.

Cl'k may change valuation.

Sec. 36. If any county clerk shall neglect or refuse to transmit to the Auditor of State the abstract of the assessment of the real property in the county, or to add or deduct the per centum fixed by the State board of equalization, as required by this act, such county clerk shall be deemed guilty of an offence, for which he shall be prosecuted by indictment in the district court, and if found guilty, shall be fined in any sum not more than one thousand dollars, and shall also be liable to an action on his official bond to any injured person.

Cl'k punish'd for neglect of duty.

Sec. 37. The county judge shall furnish to the clerk of each county a suitable book, properly ruled and headed, with distinct columns in which to enter the names of tax payers, descriptions of lands, number of acres and value, number of town lots and value, and value of personal property, and each description of tax, also with two columns in which to note delinquencies, one for polls and one for payments, into which book the clerk, as soon as practicable after equalization as hereinafore transcribed provided, shall from the assessment

Suitable records furnished to clerk.

Cl'k transcribe assessments.

books of the several townships, the names of tax payers, with the description of lands, (no one description containing more than a quarter section,) the number of acres and value, town lots and value, and value of personal property, *Provided*, that in the years in which real property is not listed and valued, the value and description shall be transcribed from the previous years' tax book. He shall carefully compare the numbers thus transcribed, with the assessment returned, and also with the plats of the several townships to see that no lands are omitted or assessed twice, and in case of double assessments he shall reject all but the correct one, and shall insert any real estate in the county not included and assess the value of the same. He shall add up the several columns of value, and the number of polls, and carry the amount forward, showing the total amount of taxable property, and the number of persons entitled to pay poll tax, in the county. In making out said tax book the property in each civil township shall be kept separate, and the names of the owners thereof arranged in alphabetical order.

Corrects all errors.

Finds sum total.

Tax levied.

Total of tax found.

Sec. 38. As soon as practicable after the summary required in the preceding section shall be completed, the board of equalization shall levy the requisite taxes for the current year in accordance with law, and shall record the same in the proper book, and it shall be the duty of the county clerk, as soon as practicable, to complete the tax list by carrying out in a column by itself the amount of each different tax, and after adding up each column, he shall carry forward the several amounts, showing a summary of the total amount of each district tax.

Errors in assessment corrected.

Sec. 39. The county clerk may correct any clerical or other error in the assessment of tax book, and when any such correction affecting the amount of tax is made after the book shall have passed into the hands of the treasurer, he shall report to the county judge, who shall charge the treasurer with all sums added to the several taxes, and credit him with all deductions therefrom.

Sec. 40. An entry shall be made upon the tax list

showing what it is, and for what county and year it is, and the county judge shall attach thereto a warrant under his hand and office seal in general terms, requiring the treasurer to collect the taxes therein levied according to law; and no informality in the above requirement, shall render any proceedings for the collections of taxes illegal. The county judge shall cause the tax book to be delivered to the treasurer of the county by the first day of November, and his receipt taken therefor, and such list or book shall be full and sufficient authority for the collector to collect taxes therein contained.

Warrant attached to tax levy.

Taxes due.

Sec. 41. The treasurer, on receiving the tax book for each year, shall enter upon the same in separate columns opposite each parcel of real property, or person's name, on which, or against whom any tax remains unpaid for either of the preceding years, the year or years for which such delinquent tax so remains due and unpaid.

Delinquent tax entered.

Sec. 42. The treasurer, after making the above entry, shall proceed to collect the taxes, and the list and warrant shall be his authority and justification against any illegality in the proceedings prior to receiving the list; and he is required to attend at his office during the time intervening the receiving the tax book and the 15th day of January following, and he is also authorized and required to collect so far as practicable the taxes remaining unpaid on the tax books of previous years.

Treas'r collects tax.

Sec. 43. Auditor's warrants shall be received by the county treasurers in full payment of State taxes, and county warrants shall be receivable at the treasury of the proper county for the ordinary county tax, but money only shall be receivable for the school tax. Road taxes may be discharged and road certificates of work done, received as provided by law.

Warrants rec'd in payment.

Sec. 44. When a State or county warrant is received by the treasurer, he shall endorse on the face of it the amount for which it was received, and the date of reception, and from that date the warrant shall be regarded as cancelled, and cannot be re-issued, but when the warrant amounts to more than is to be paid by the per-

Warrants cancelled.

son presenting it, the treasurer shall give him a certificate of the remainder due him as directed in chapter 18 of the Code, relating to the treasurer.

Sec. 45. No demand of taxes shall be necessary, but it is the duty of every person subject to taxation to attend at the office of the Treasurer (unless otherwise provided) at some time during the time mentioned in a previous section of this act, and pay his or her taxes, and if any one neglects to pay it before the fifteenth day of January following the levy of the tax, the Treasurer is directed to make the same by distress and sale of his or her personal property, excepting such as is exempt from taxation, and the tax list alone shall be a sufficient warrant for such distress.

*Each pers'n pays his taxes.*

*Neglect punished by sale*

Sec. 46. When the Treasurer distrains goods he may keep them at the expense of the owner, and shall give notice of the time and place of their sale, within five days after the taking, in the manner constables are required to give notice of the sale of personal property under execution, and the time of sale shall not be more than twenty days from the day of the taking; but he may adjourn the sale from time to time not exceeding five days, and shall adjourn at least once when there are no bidders, and in case of an adjournment he shall put up a notice thereof at the place of sale. Any surplus remaining above the taxes, charges of keeping, and fees for sale, shall be returned to the owner, and the Treasurer shall, on demand, render an account in writing of the sale and charges.

*Sale of personal property.*

*Adjournment of sale.*

Sec. 47. If the Treasurer be resisted or impeded in the execution of his office, he may require any suitable person to assist him therein, and if such person refuse the aid he shall forfeit a sum not exceeding ten dollars, to be recovered by civil action in the name and to the use of the county; and the person resisting shall be liable as in the case of resisting the Sheriff in the execution of civil process.

*Punishment for resisting or impeding sale.*

Sec. 48. On the 15th day of January, the unpaid taxes of whatever description for the preceding year shall become delinquent, and shall draw interest at the

rate of twenty-five per centum per annum; and taxes upon real property are hereby made a perpetual lien thereupon against all persons except the United States and this State, and taxes due from any person upon personal property, shall be a lien upon any real property owned by such person, or to which he may acquire a title. The treasurer shall in no case sell real property for delinquent tax when personal property not exempt from taxation, belonging to the individual can be found in the county, unless the owner shall in writing designate what piece of real property he prefers having sold rather than the personal property.

Lien on property

Real property not sold.

Delinquent taxes paid.

Sec. 49. The treasurer shall continue to receive payment of taxes after they have become delinquent, upon the above terms until paid by distress and sale.

Sec. 50. Before the first day of September in each year, the treasurer shall offer at public sale at the court house in his county, all lands or other real property on which taxes of any description shall have been delinquent and remained due and unpaid for a longer time than two years, and such sale shall be made for and in payment of the total amount of taxes of the preceding three years due and unpaid on such real property. Such sale shall be valid if made after the day above named.

Manner of giving notice of sale.

Sec. 51. The treasurer shall give notice of the sale of real property by publication thereof for four successive weeks in a newspaper in his county, if there be one, to be designated by the county judge, and by a notice posted on the door of the court house or building used therefor, for four weeks before the sale; and if there be no newspaper published in the county, the like notice shall be given by posting one notice in a public place in each civil township in which any land to be sold is situate, and one on the court house door. Such notice shall contain a description of the several parcels of property to be sold, the amount of tax, interest and charges against each parcel, and the names of the owners when known, or persons if any to whom taxed. The treasurer shall charge and collect thirty cents in addition to tax and interest on each parcel of real property so adver-

Charges.

tised for sale, which shall be applied to the payment of publication and other charges; and the remainder, if any, shall go into the county treasury.

**Time of day fix'd** Sec. 52. Such sale shall take place between the hours of nine o'clock in the forenoon and five o'clock in the afternoon, and may be adjourned from day to day so long as there are bidders, or until the taxes are all paid.

**Returns of sale filed.** Sec. 53. At the September settlement with the county judge, the treasurer shall file with the judge a return of the sale of real property, (retaining a copy on file in his office) showing the lands or other property sold, the names of the owners so far as known, the names of purchasers, and the sums paid by them severally, and also a copy of the notice of the sale, with a certificate of the service verified by an affidavit, and such certificate shall be evidence.

**Smallest portion of land has preference in sale.** Sec. 54. The person who offers to pay the amount of taxes due on any parcel of land for the smallest portion of the same is to be considered the purchaser; and when such portion constitutes a half or more of the parcel, it shall be taken from the east side thereof, dividing it by a line running north and south, except that town or city lots are to be divided in such case lengthwise by a line parallel with the proper lines of the lots. If the portion taken be less than one half of the tract, it is to be taken from the south-east corner in a square form as nearly as the form of the land will conveniently permit. The preceding provisions of this section are subject to the following qualifications: the homestead is liable to be sold for no tax save that which is due on itself exclusively, and the above directions concerning the division of a tract of land shall be modified so as to meet this requirement, and to that end the quantity of land bid may be obtained by drawing the division line in any direction or form so as to avoid the homestead; and when the homestead constitutes part of the tract sold and is not yet ascertained, the court may, at the suggestion of either party, cause a proceeding to be had similar to that required in relation to mechanics' liens, for the ascertainment of the homestead; and in all cases

**Division.**

**Homestead exemption.** e x.

of such sales it may take the requisite order and proceedings to ascertain the land sold, or to set it apart from the homestead.

Sec. 55. Should any person so bidding fail to pay the amount due, the treasurer may again offer the land for sale if that sale has not closed; and if it has closed, he may again advertise it, specifying by one written notice posted for two weeks in the civil township in which the land lies, and one such notice on the court house; or the treasurer may recover the amount bid by civil action, brought in the name of the county in the township where the county seat is situated.

Sec. 56. The purchaser will be entitled to a deed for the land so purchased by him, upon the payment of the proper amount, which deed shall run in the name of the State of Iowa, and be signed and acknowledged by the treasurer in his official name, and shall be recorded in the proper record of titles to real estate, and will convey the title to the land, and shall be presumptive evidence of the regularity of all prior proceedings. The purchaser, from the time of filing such deed for record in the proper office, acquires the lien of the tax on the land, and if he subsequently pays any taxes levied on the same, he shall have the same lien for those, and may add them to the amount paid by him in the purchase.

Sec. 57. The treasurer is required to demand fifty cents for each deed made by him on such sales, but any number of parcels of land bought by one person may be included in one deed, as may be desired by the purchaser.

Sec. 58. Real property so sold shall be subject to redemption as follows: At any time before the expiration of two years from the date of sale it may be redeemed, by paying the amount paid by the purchaser, including costs, and any other taxes on the property paid by such purchaser, with twenty-five per centum per annum thereon. Such payment may be made to the purchaser, his agent or attorney, or to the treasurer, who shall enter a memorandum of the redemption, stating date and the amount paid, in the list of sales, and

Land re-sold.

Bid recovered.

Treas'r gives deed.

Tax deed, a lien on land.

Fee for deed.

Redemption of real property.

Payment made to.

give a certificate thereof to the redemptioner, and hold the money paid to the use of the purchaser, and shall enter satisfaction on the record as in case of mortgages when so redeemed by the proper record or bona fide owner.

Claimant on real estate has the right of redemption.

Sec. 59. Any owner, partner incumbrancer or party having a lien on or interest in any real estate so sold, shall have the right to redeem the same by paying to the possessor of the title acquired by such sale, or to the treasurer, the whole amount of tax paid by such purchaser, including all cost and interest as herein before stated, and the person so redeeming shall be entitled to receive from such purchaser a quit claim deed, which shall in like manner be recorded.

Take possession in two years.

Sec. 60. If real property sold at such sale be not redeemed within two years from the date of the sale thereof, at any time thereafter, the holder of the title conveyed by the treasurer's deed may enter upon such real estate and use, enjoy and improve the same, as the owner thereof, and acquire all the rights and be subject to all the provisions of the law in relation to occupying claimants, so far as the same are applicable, and if such property be not redeemed by the proper owner thereof within five years from the day of sale, the title thereto shall become absolute, and vest in fee simple in the record owner of the title conveyed by the treasurer's deed to the purchaser at such tax sale, subject to the provisions of the statute of limitations.

Absolute title in five years.

Treasurer's deed transferable.

Sec. 61. The title conveyed by the treasurer's deed as herein provided, shall be transferable by deed or otherwise, and the person holding such title shall have priority of right to pay all taxes subsequently levied upon the real estate described in such deed.

Plea of delinquents.

Sec. 62. In all questions of right and in all suits arising under the provisions of this act, no plea shall be sufficient to affect the rights of the bona fide possessor of such tax title as herein provided; except:

Taxes paid.

1st. That the taxes for which the property was sold, were paid before the sale by the Treasurer for such taxes, and such plea shall not affect the occupant's rights to

pay for all improvements passing with the land, and made in good faith without notice.

2d. Any plea of which substantial notice in writing was given to the Treasurer aforesaid before the execution of the deed to the purchaser. Plea by notice.

3d. Any plea of which substantial written notice was given to the purchaser or his agent or assignee, which shall, however, only have effect from and after the time of such notice, and shall affect subsequent assignees also, they having recourse on their assignors, unless such notice is passed with the assignment or transfer of title. Plea take effect.

Sec. 63. When by mistake or wrongful act of the Treasurer, land has been sold on which no tax was due at the time, the county is to hold the purchaser harmless by paying him the amount of principal and interest and costs to which he would have been entitled had the land been rightfully sold, and the Treasurer and his sureties will be liable to the county for the amount on his official bond; or the purchaser or his assignee may recover directly of the Treasurer. Co. held harmless from mistake of Treas'r.

Sec. 64. A tax for State purposes shall be levied upon peddlers of watches, jewelry and clocks, dry goods, fancy articles, notions, patent medicines, or other merchandise not manufactured in this State, for a license to peddle throughout the State for one year, as follows:— Upon each peddler of watches or jewelry, or either of them, thirty dollars; upon each peddler of clocks, fifty dollars; upon each peddler of dry goods, fancy articles, notions or patent medicines, as follows; upon each foot peddler thereof, ten dollars; upon each peddler who pursues his occupation with a vehicle 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. State tax upon peddlers.

Sec. 65. Such license may be obtained from the Judge of any county upon paying the proper tax to the Treasurer thereof, and license may issue for a less period than one year for the proportionate amount of tax, and all such license shall state the date of the expiration of the same, and any person so peddling without a license, License obtained

or after the expiration of his license, is guilty of a misdemeanor, and the person actually peddling is liable whether he be the owner of the goods or not.

**Co. responsible for State tax.** Sec. 66. Each county is responsible to the State for the full amount of tax levied for State purposes, excepting such amounts as are certified to be unavailable, double or erroneous assessments, as hereinafter provided.

**Co. pays defaultions.** Sec. 67. If any county Treasurer prove to be a defaulter to any amount for State revenue, such amount shall be made up to the State within the next three coming years, by additional levies in such manner as to annual amounts, as the County Judge may direct. In such cases the county can have recourse to the official bond of the Treasurers for indemnity.

**Interest receipt'd on warrant.** Sec. 68. When interest is due and allowed by the Treasurer of any county or the State Treasurer on redemption of Auditor's warrants, or county warrants, the same shall be receipted on the warrants, by the holder of the same, with the date of the payment, and no interest shall be allowed by the Auditor of State or County Judge except such as is thus receipted.

**Punishment for discounting warrants.** Sec. 69. If the State Treasurer or County Treasurers discount Auditor's warrants at less than the amount due thereon, either directly or indirectly, through third persons, they shall be liable to a fine not exceeding one thousand dollars, for the benefit of common schools, to be prosecuted as other fines, and the payee of the warrant may be a witness on the trial.

**Treasurers liable for loaning out funds.** Sec. 70. County Treasurers shall be liable to a like fine for loaning out or in any manner using for private purposes State funds in their hands, and the State Treasurer shall be liable to a fine of not more than ten thousand dollars for a like misdemeanor, to be prosecuted by the Attorney General in the name of the State, for the benefit of common schools.

**Treas'r settled with.** Sec. 71. On the fifteenth day of January and September of each year, the County Judge shall make a full and complete settlement with the County Treasurer, as now required by the Code, and he shall make and certify to the Auditor of State, all credits to the Treasurer

for double or erroneous assessments, and unavailable taxes, also all dues for State revenue, interest on delinquent taxes, sales of land peddler's license, and other dues if any; also the amount collected for these several items, and revenue still delinquent, each year to itself. Said reports shall be forwarded by mail.

Report forwar-  
warded.

Sec. 72. The County Treasurer shall make and transmit to the Auditor of State on or before the tenth day of every month a statement under oath, showing the amount of money in his hands due the State on the last day of the preceding month, and he shall each year, unless otherwise directed by the State Auditor, pay into the State Treasury on or before the tenth day of February, all the money due the State remaining in his hands on the fifteenth day of January, and on or before the tenth day of October, all the money due the State remaining in his hands on the fifteenth day of September. He shall also at any time when directed by the Auditor of State, forthwith pay into the State Treasury, to the Treasurer of any other county, or to any Bank incorporated under the laws of the State, any or all the money due the State and remaining in his hands, or to hold the same subject to his order.

Co. Treas'r pay  
over to State  
Treas'r.

Sec. 73. The State Auditor may require any County Treasurer to make his payment through any other County Treasurer, or through any banking house chartered by law, but any payment made in pursuance of such requirement of the Auditor, shall be a release to the county of its liabilities to the State to the amount so paid.

Manner of mak-  
ing payments.

Sec. 74. County Treasurers shall in all cases collect the interest on delinquent taxes as fixed by law, for which, if uncollected, the County Judge shall charge him in account removable only for good cause.

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" collec-

Sec. 75. Tax payers, upon payment of taxes, shall take duplicate receipts, which shall show the amount of each district tax and the interest on each, and upon which shall be written or printed the words "one receipt to be left with the County Judge," and the words "duplicate surrendered." They shall present them to the

Duplicate receipts  
signed by coun-  
ty Judge.

County Judge, who shall retain and file one, and charge the several amounts therein to the Treasurer in separate accounts. On the other receipt he shall sign the words, "duplicate surrendered," and deliver the same to the tax payer, and no receipt for taxes shall be held as evidence of the payment thereof, without such signature of the County Judge.

**Co. officer takes receipts.** Sec. 76. When any officer or other person pays the County Treasurer any sum of money for revenue or school purposes, he shall likewise take duplicate receipts, specifying to what fund the payment was made, one of which he shall deposit with the County Judge, as provided in the preceding section.

**Auditor transmit account.** Sec. 77. The State Auditor shall make and transmit to each County Judge on the first day of September of each year, a statement of the County Treasurer's account with the State Treasury, and if the County Judge finds the same to be incorrect in any particular, he shall forthwith certify the facts in relation to the same to the Auditor of State.

**Co. Treasurer makes full settlement.** Sec. 78. When a County Treasurer goes out of office he shall make a full and complete settlement with the County Judge, and deliver up all books, papers, moneys, and all other property appertaining to the office, to his successor, taking his receipt therefor. The County Judge shall make a statement (so far as State dues are concerned) to the Auditor of State, showing all charges for whatever purposes, which have been created against the Treasury during his term of office, and all credits which have been made; the delinquent taxes and other unfinished business charged over to his successor, and **Accounts squared for successor.** the amount of money paid over to his successor, showing to what year and to what accounts the amount so paid over belongs. He shall also see that the books of the Treasurer are correctly balanced, before being passed into the possession and control of the Treasurer elect.

**Duplicate rec'pts given by State Treasurer.** Sec. 79. When any officer or other person pays the State Treasurer any sum of money for revenue or school purposes, he shall take duplicate receipts therefor, one of which he shall file with the Auditor of State, who

shall charge the same to the Treasurer in account of the proper fund.

Sec. 80. The State Treasurer shall keep each distinct fund coming into his possession as public money in a separate apartment of his safe, and each quarterly settlement with the State Auditor, he shall count each fund in the presence of the Auditor, to see if the same agrees with the balance found on the books. The total amount acknowledged to belong to each fund shall be exhibited before the count, and the County Treasurer shall account with the County Judge in like manner. Separate funds accounted for.

Sec. 81. Any County Judge neglecting or refusing to comply with this Act, shall be liable to a fine in any sum not exceeding one thousand dollars, to be prosecuted by the Attorney General or District Attorney, for the benefit of common schools. Neglect of duty punished.

Sec. 82. The Treasurer of State shall keep in the safe in his office all moneys received by him as such treasurer until the same is withdrawn therefrom upon warrants issued by the Auditor of State in accordance with law. The treasurer shall not deposit any of the moneys received by him as treasurer with or lend any portion thereof to any person or persons or associations of persons whatever, or to company incorporated or unincorporated, nor shall he in any manner whatever, allow said moneys or any part thereof to be withdrawn from said safe, or used in any manner whatever otherwise than may be provided by law. Money deposited in safe and no where else.

Sec. 83. Should the Treasurer of State at any time violate any of the provisions of section eighty-one of this act, he shall be deemed guilty of a misdemeanor, and upon conviction thereof shall be fined in any sum not less than five thousand dollars, nor more than twenty thousand dollars, and imprisoned in the county jail not less than one year nor more than five years, or both at the discretion of the Court. Violation of above punished.

Sec. 84. All acts and parts of acts conflicting with this act are hereby repealed so far as they conflict with this act. Conflicting acts repealed.

Approved March 23d, 1858.