

SEC. 7. The provisions of this Act shall cease to operate on the last day of January, 1864. Limitation of act.

SEC. 8. This Act being deemed of immediate importance by the General Assembly, shall take effect from and after its publication in the Daily State Register, the Iowa Homestead and North-Western Farmer, and Des Moines Times, papers published in Des Moines City, or any two of them. Take effect.

Approved February 17, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register February 18, 1862, and in the Des Moines Times February 20th, 1862.

ELIJAH SELLS, Secretary of State.

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## CHAPTER 18.

### SCHOOL HOUSE TAX IN DES MOINES COUNTY.

AN ACT to legalize the levy of certain taxes for School House purposes, in District No. 2, in the District Township of Huron, in Des Moines County.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the taxes hitherto levied in sub-district No. 2, in the District Township of Huron, Des Moines county, Iowa, for school house purposes, be and the same are hereby legalized and made as valid as though the same had been made in strict conformity to law. Tax levied in sub district No. 2 legalized.

This bill having remained with the Governor three days (Sundays excepted) the General Assembly being in session, has become a law this 21st day of February, 1862.

ELIJAH SELLS, Secretary of State.

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## CHAPTER 19.

### FEDERAL TAX.

AN ACT for the assessment, levy and collection of the quota of this State, of the tax laid on the United States, by the act of Congress, approved August 5th, 1861, or any subsequent acts, and the payment of Auditors' warrants on the war and defense fund.

SECTION 1. *Be it enacted by the General Assembly of*

Levy of two mills on the assessment of 1861.

*the State of Iowa*, That for the purpose of meeting in part the payment of the quota apportioned to this State, of the annual tax laid upon the United States, by the Act of Congress, approved August 5th, 1861, entitled "An Act to provide increased revenue from imports to pay interest on the public debt, and for other purposes," there is by this Act levied and assessed upon all property in this State subject to taxation, a tax of two mills upon each dollar in value thereof, using therefor the valuation of the year 1861.

County Treasurer to enter Federal tax in separate columns and the tax thus entered shall be collected as other revenue.

SEC. 2. The County Treasurer of each county in this State, is required to immediately prepare upon the tax books for the year 1861, now in his hands, a separate column, which he shall head "Federal Tax," into which column he shall carry out the tax above assessed upon all the taxable property listed on the said tax books, as the same has been equalized by the State and County Board of Equalization for the year 1861, and also upon all such property which has been or may hereafter be placed legally on said tax books which was by the assessor omitted, and such tax so entered upon such tax books or lists, shall be to all intents and purposes, a tax within the meaning of Chapter 45, of the Revision of 1860, and all the provisions of said chapter not inconsistent with this Act, and all Acts which may be hereafter enacted shall apply to the tax hereby levied, in the same manner and with the same force and effect as if this tax had been levied by the Boards of Supervisors of their respective counties, in pursuance of law.

Co. Treasurer required to give notice.

SEC. 3. Each County Treasurer shall immediately cause a notice to be published for four weeks in each newspaper printed in his county, if there be any, and if not, then by posting either written or printed notices in three of the most public places in each township in his county, stating in substance that an additional tax of two mills on the dollar has been levied as a Federal tax, on all the taxable property of his county, as shown by the tax book of 1861, and that the same is required to be paid by the last day of May next; but no neglect of said Treasurer shall in any wise invalidate the said levy or tax, and any such Treasurer who shall willfully neglect to perform any of the duties prescribed by this act shall forfeit and pay the whole amount of such levy in his County not collected by him and paid over, and he and his sureties shall be liable therefor on his official bond, in an action in the name of the State.

Penalty for neglect of duty.

SEC. 4. And the Treasurer of each county in this State shall execute an additional bond, with sureties to

be approved by the Clerk of the District Court, County Treasurer required to give additional bond. Judge and Sheriff, in a sum equal to double the amount of State tax on his tax book for 1861, conditioned for the faithful performance of his duty hereby required of such Treasurer, said bond to be given on or before the 1st day of April next, and in case any Treasurer shall neglect to give such bond on or before the 1st day of April his office may be declared vacant by the Board of Supervisors at their June meeting, and they may appoint a successor who shall qualify by giving Bond and taking the oath in the same manner as the like officers elected.

SEC. 5. Any person may pay the tax imposed by this Act, without interest, at any time before the 1st day of June next; but if not so paid, then the tax shall draw interest at the same rate from that day that is imposed on other delinquent taxes. Interest on delinquent tax.

SEC. 6. In case all other taxes on any premises shall have been paid before any County Treasurer receives notice of the levy of this tax, then such premises shall not be offered for sale for this tax alone, at the tax sale for the year 1862, although the same may be delinquent. If this tax with any prior taxes shall be delinquent at the tax sales for the year 1862, and any premises shall be sold for such taxes, or in case the tax imposed by this Act shall remain delinquent until the tax sale for the year 1863, as above provided for, then in either case, the tax hereby imposed, shall have the same force and effect, and all the rights, remedies and provisions shall apply to such tax, as if the same had been levied in pursuance of Chapter 45 of the Revision of 1860. Regulating sale for taxes.

SEC. 7. The County Treasurer and the Clerks of the Board of Supervisors shall severally keep an account with the Fund hereby created, in the same manner as they keep it with the ordinary State fund, and the Boards of Supervisors shall make returns of the same to the State Auditor, the same as they are required to do with the ordinary State Fund. Separate accounts to be kept.

SEC. 8. The Auditor and State Treasurer shall each keep accounts with said fund in such a manner as at all times to show the state thereof, as with the ordinary State Fund. The Treasurer of State shall give an additional bond in the sum of fifty thousand dollars, to be approved and filed as provided in Sections 560 and 563, Chapter 36 of the Revision of 1860, on or before the 1st day of April, 1862. Auditor and State Treasurer to keep separate accounts.

SEC. 9. The Governor shall adjust with the Government of the United States, the claims which this State has upon said Government, and apply the amount thereof The Gov. to settle with U. S. Government.

towards the quota of the said Federal tax, apportioned to this State, as provided for by the said act of Congress.

**Pay War and Defense Fund Warrants.** SEC. 10. The amount of the fund created by this Act or so much thereof as may be necessary, is hereby appropriated to pay the amount of the Auditor's warrants not otherwise redeemed, issued on the War and Defense Fund, and any balance that may be due the Government of the United States after applying the amount of the said claims against said Government as above provided.

**Census Board determines the per centum for Federal tax and the Auditor shall give notice.** SEC. 11. The State Census Board shall at their annual meeting for determining the rate of the State tax for the several counties, determine the per cent. of taxation necessary to meet the quota of this State, of the annual tax levied on the United States by the aforesaid Act of Congress, or any subsequent Acts, and the Auditor shall give notice thereof to the several County Clerks at the same time he gives notice of the amount of annual State tax, and the Board of Supervisors or the Clerk of the Board of Supervisors of the several counties, shall at the time of levying other taxes, levy the per centum stated in such notice as a Federal tax for such year.

**Take effect.** SEC. 12. This Act being deemed by the General Assembly of immediate importance, shall take effect upon its publication in the Daily State Register and Daily Des Moines Times, newspapers printed in the City of Des Moines.

Approved March 10th, 1862.

I hereby certify that the foregoing Act was published in the Daily State Register, March 12th, 1862, and in the Daily Des Moines Times, March 13th, 1862.

ELIJAH SELLS, Secretary of State.

## CHAPTER 20.

### CORNELL COLLEGE.

AN ACT relating to the incorporation of the Iowa Conference Seminary, now known as Cornell College.

**Articles of incorporation and rights and interest acquired legalized.** SECTION 1. *Be it enacted by the General Assembly of the State of Iowa:* That the articles of incorporation under which the Iowa Conference Seminary was organized, and all Acts performed and rights and interests acquired by the said body corporate be, and the same are