

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

hereby declared legal and valid to the same extent as if the said articles of incorporation had been made in strict conformity to the statute relating thereto.

SEC. 2. The amendments heretofore made to said articles of incorporation, enlarging the powers of the institution and changing its name from Iowa Conference Seminary to Cornell College, are also hereby declared legal and valid to the same extent as if the said amendments had been made in strict conformity to the statute in relation thereto; and all rights, titles and interests belonging to the said Seminary are hereby declared to be fully vested in the said College.

Change of name legalized.  
Not to effect vested rights.

SEC. 3. No informality, irregularity or illegality in the formation of said corporate body or in the proceedings thereof, touching the said amendments made to the articles of incorporation, shall, in any manner, invalidate any rights acquired, acts performed, or obligations assumed by the said Iowa Conference Seminary, or the said Cornell College.

Approved March 10, 1862.

## CHAPTER 21.

### WAR AND DEFENSE FUND WARRANTS.

AN ACT to authorize the reception of Auditor's Warrants on the War and Defense Fund in payment of State and Federal taxes.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the several County Treasurers and collectors of taxes, shall receive in payment of State and Federal taxes, Warrants issued or to be hereafter issued by the State Auditor on the War and Defense Fund, so called. Such Treasurers and collectors of taxes shall, upon the reception of any such warrants endorse any amount paid for interest thereon, and cause the endorsement to be signed by the person receiving such interest, and no interest shall be allowed by the State Treasurer unless the same is so receipted. The County Treasurers in the several Counties when they receive such warrants shall write across the face thereof the word "canceled," and shall transmit monthly statements of the same under oath giving the numbers, the several amounts distinguishing the principal from the interest,

War and Defense Fund Warrants to be received for State and Federal taxes