

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

to the said Auditor, and shall also send such warrants receipted as aforesaid for the interest paid thereon, to the State Treasurer who shall cancel and file such warrants, and send to such County Treasurer receipts therefor, to apply on State and Federal taxes as aforesaid.

The Auditor may issue warrants for interest.

SEC. 2. Upon the issuing of Warrants on said War and Defense Fund hereafter, by said Auditor, or upon the return to him, for that purpose, of such warrants already issued, the warrants on the War and Defense Fund issued by the Auditor shall be for the amount of principal and interest, keeping an account of such interest separately in sums of two, three and five dollars each, as near as may be.

Re-issue of warrants.

SEC. 3. Upon the return to the Auditor of any such warrants heretofore issued, for the purpose of receiving in lieu thereof others of small denomination, the said Auditor shall cancel those so returned and file the same in his office, and issue others in lieu thereof, as provided in Section 2 of this Act, payable to the payee, naming him, or bearer, and shall mark the same on their face as re-issued, and they shall be known as "Re-issued War and Defense Fund Warrants," and shall not bear interest, and shall be numbered and registered separately from warrants of original issue; and the State Treasurer shall also, when received from County Treasurers, file and list such re-issues, separately from warrants of original issue.

State Treasurer shall file and list separately from original issue.

SEC. 4. This Act being deemed by the General Assembly of immediate importance shall take effect upon its publication in the Daily State Register, the Daily Des Moines Times, and the Iowa Homestead and Northwestern Farmer, or any two of them, newspapers published at Des Moines.

Approved March 10th, 1862.

I hereby certify that the foregoing Act was duly published in the Daily State Register and Daily Des Moines Times, March 13th, 1862.
ELIJAH SELLS, Secretary of State.

CHAPTER 22.

WIDOWS AND MINOR CHILDREN OF DECEDENTS.

AN ACT to provide for the maintenance of the widows and minor children of decedents, and to amend Section 2403, of the Revision of 1860.

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