

*the State of Iowa*, That the appraisers, appointed to appraise the personal property belonging to the estate of any decedent, shall set off and allow to the widow and children under the age of fifteen years of such decedent, if any there be, or if there be no widow, then to such children sufficient provisions, or other property, to support them for twelve months from the death of the decedent; and if the widow or such children have since the death of the deceased, and previous to such allowance consumed for their support any portion of the estate, the appraisers shall take the same into consideration in determining the amount of the allowance.

SEC. 2. When there is not sufficient personal property or property of a suitable kind to set off to the widow and children as provided in the preceding section, the appraisers shall certify what sum or further sum in money is necessary for the support of such widow or children.

SEC. 3. The appraisers shall not include in the appraisal the provisions, property or money set off and allowed by them to the widow or children, but the same shall be stated in a separate schedule, signed by them and returned to the office of the County Judge.

SEC. 4. The court may on petition of the widow, or other person interested, review the allowance made to the widow or children mentioned in the preceding Section, and increase or diminish the same, and make such order in the premises as it shall deem right and proper.

SEC. 5. All that part of Section twenty-four hundred and three (2403) of the Revision of 1860, in the following words, "previous to the time when a sufficient amount for such maintenance can be paid to them out of their share of the estate, which amount so advanced shall afterwards be deducted from their respective portions," be and the same is hereby repealed.

Approved March 10, 1862.

## CHAPTER 23.

### BOARD OF SUPERVISORS.

AN ACT to authorize Boards of Supervisors to divide townships into election precincts in certain cases.

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

Board of Supervisors may create two or more election precincts in any township containing 1000 votes.

Board of Supervisors shall number and name precincts and give notice.

Judges and Clerks of election.

Filling vacancies.

Manner of conducting election.

Manner of making returns.

*the State of Iowa*, That the Board of Supervisors of any county in this State, are authorized and empowered to create, if in their judgment deemed necessary, two or more election precincts in any township in their respective counties, if there had been cast at the general election last held in such township more than one thousand votes.

SEC. 2. When any such township shall be divided into election precincts, the Board of Supervisors shall number or name the same, and shall cause the boundaries of each precinct to be recorded in the record book of the Board. Notice of the establishment and boundaries of each precinct shall be published in some newspaper of general circulation in the county, for three consecutive weeks at least once in each week, the last publication to be made at least thirty days before the next election.

SEC. 3. There shall be three judges and two clerks of election in each of said precincts, who shall be appointed by the Board of Supervisors at their meeting next preceding the election, *Provided* that the township trustees and township clerks shall be judges and clerks of elections in those precincts in which they respectively reside.

SEC. 4. In case any of the judges or clerks of elections to be held in such precincts fail to attend in time or refuse to be sworn, the vacancy shall be filled in the same manner in all respects as is or shall be provided by law for filling like vacancies in other townships.

SEC. 5. The polls at such precinct elections shall be opened at the same time, the judges and clerks shall take and subscribe the like oath, which may be administered by any one of them to the others; order shall be preserved; ballot boxes and poll books shall be prepared and furnished; voting shall be conducted, and the poll books kept, and the votes canvassed, in the same manner and with like effect as in and for the other townships.

SEC. 6. It shall be the duty of the judges of election in each of said precincts, by one of their number, within one day after the election, to deliver to the township trustees of said township, the poll books and returns of the election, who shall canvass the votes therein certified as having been cast for township officers. The township trustees shall within two days after the election by one of their number deliver to the member of the county Board of Supervisors of their township, the poll books and returns of each of said precincts to be returned to the Board of county canvassers, who shall canvass and dis-

pose of the same as provided by law for the returns and poll books of other townships.

SEC. 7. When any township shall have been divided into election precincts, as authorized in this Act, no person shall be entitled to vote in such township at any other place than in the election precinct in which he resides at the time he offers his vote.

SEC. 8. This Act shall be in force from and after its publication according to law.

Approved March 10th, 1862.

## CHAPTER 24.

### FORT DODGE TAX.

AN ACT authorizing the County Treasurer of Webster County to apportion certain taxes assessed on certain lands and town lots in said county.

WHEREAS portions of Sections Nos. 17, 18, 19, 29 and 30, in Township 89, north of Range No. 28, west of the Principal Meridian, Iowa, in Webster County, containing not exceeding twelve hundred acres of land, have heretofore been owned by what is known as the "Fort Dodge Land Company," with title in the name of Jesse Williams, Trustee for John Lemp and others, and

WHEREAS, a question involving the taxation of certain portions of said lands has been decided in the Supreme Court of the State affecting the liability of said lots and lands for certain taxes thereon levied, and

WHEREAS, portions of said lands have been laid out, platted, and recorded as the Town Company's Addition to Fort Dodge, and the said lots and blocks so constituting said addition with the remaining portion of said lands have been divided among the different members of said Company, and have been conveyed to the different parties composing the same; therefore,

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa,* That the County Treasurer of Webster County, as soon after the taking effect of this Act as possible, and by the first day of June next, be and he is hereby authorized and required to apportion the entire amount of taxes now assessed upon all of said

Co. Treasurer  
may apportion  
certain  
tax.