

statement, under oath, of the amount of such expenses, which statement, when approved by the Board of Trustees of said Institution and the State Census Board, the Auditor of State shall issue his warrant upon the State Treasurer for such sum as may be approved, to be paid out of any money in the State Treasury not otherwise appropriated, *Provided*, that not more than one thousand dollars, or so much of it as may be necessary, shall be expended for the purposes above named.

Approved April 8, 1862.

## CHAPTER 168.

### COUNTY TREASURERS.

AN ACT further defining the duties of County Treasurers, and fixing their compensation.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That it shall be the duty of each County Treasurer, if applied to by letter enclosing thirty cents' value in postage stamps, asking for information of the amount of taxes upon any specified parcel or parcels of land in his County, to answer the same correctly by mail, giving direct answers to all the inquiries in such letter respecting the amount and interest of the unpaid taxes as the same appears from the tax books in his office: *Provided*, that if the total of such land specified in any one letter exceeds three hundred and twenty acres, then such Treasurer is not bound to answer such letter, unless it contains besides the thirty cents above provided, ten cents' value of such stamps for every one hundred and sixty acres, when the total acres specified in such letter exceed the said three hundred and twenty acres; and *provided further*, that the aggregate fees thus charged shall, in no case, exceed the sum of fifty cents; and upon the return to such Treasurer of the letter or a copy thereof so sent by him, with the amount due as shown by such letter, such Treasurer shall pay such taxes, and return a receipt therefor by mail.

Treasurer to answer letters—fee for.

Fee not to exceed 50 cents.

Penalty for non-compliance.

SEC. 2. Any Treasurer who shall neglect for twenty days after the receipt of any such letter, with stamps or money inclosed as aforesaid, to answer the same fully,

as required in the last section, or who shall directly or indirectly receive, or be concerned in receiving any greater compensation for the service mentioned in the first section of this Act, than is therein provided, shall forfeit to the person aggrieved, for each offense the sum of fifty dollars, in a civil action in any Court having jurisdiction.

Approved April 8, 1862.

## CHAPTER 169.

### RAIL ROAD COMPANIES.

AN ACT in relation to the duties of Rail Road Companies.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa*, That each rail road company shall, when it has completed and opened its road for use, make a report under oath to the Legislature of this State, stating the total amount paid in; specifying the amount expended in constructing its road, for engines, cars, depots, car houses and other buildings, and the amount of all other miscellaneous expenses; such report shall also state the length of the road, the number of planes on it, with their inclination to the mile, the greatest curvature of the road, the average width of the grade and the number of ties per mile.

Report to  
General As-  
sembly.

SEC. 2. In the month of September annually, each rail road company shall fix its rates of fare for passengers and freights for transportation of timber, wood and coal, per ton, cord, or thousand feet, per mile, also its fare and freight per mile for transporting merchandise, and articles of the first, second, third and fourth grades of freight, and on the first day of October following, shall put up at all the stations and depots on its road, a printed copy of such fare and freight, and cause a copy to remain posted during the year. For wilfully neglecting so to do, or for receiving higher rates of fare or freight than those posted, the company shall forfeit not less than one hundred dollars nor more than two hundred dollars to any person injured thereby and suing therefor.

Fix rates of  
Fare and  
Freights.

Penalty.

SEC. 3. Where any rail road runs through any improved or fenced land, said rail road company shall make

Cattle guards.