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NOTES AND LEGISLATION

The incorporation laws of Iowa have been the object of much criticism in recent years. Representative of the general attitude of persons familiar with the Iowa incorporation laws is the following statement of one observer:

The present general incorporation laws of Iowa constitute a patchwork of legislation which has been put together in the period extending from 1851 to the present time. It is unique in many of its provisions, when compared with the general incorporation laws of other states. In many re-