

shall take effect from and after its publication in the Iowa State Register and Iowa State Leader newspapers published in Des Moines, Iowa.

Approved, March 20, 1884.

I hereby certify that the foregoing act was published in the *Iowa State Register* March 28, and in the *Iowa State Leader* March 25, 1884.

J. A. T. HULL, *Secretary of State.*

CHAPTER 25.

SEWERS IN CERTAIN CITIES.

S. F. 42.

AN ACT Granting Additional Powers to certain Cities of the First Class, with Reference to the Construction of Sewers, and to Provide for the Payment of the Cost of the Same, and to Amend Chapter 162 of the Acts of the Seventeenth General Assembly.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. That chapter 162 of the acts of the Seventeenth General Assembly be amended by adding thereto the following additional sections and numbered as follows:

Sec. 9. In case the council of any city of the first class that has been or may be so organized since January first 1881, shall assess the cost, in whole or in part, of the construction of sewers on the adjacent property, it may, instead of making said special tax payable at the time of such assessment, levy the whole of such special tax on said property at one time, and provide by ordinance, that the same shall become payable and delinquent as follows, viz: One-fifth in sixty days, one-fifth in two years, one-fifth in three years, one-fifth in four years, and one-fifth in five years after the levy is made. Said special tax shall be payable by the owners of the property on which it is levied at or before the time it becomes delinquent and in the installments hereinbefore mentioned, and shall be a lien upon the lots and lands so assessed and upon which it is levied, shall draw interest at the rate of seven per cent per annum from the time of the levy thereof until the same shall be paid or become delinquent whichever shall first happen. The payment of each and every installment of such tax may be enforced in the same manner, under the same penalties, and by the same methods as is provided in section three or section four of the act to which this is amendatory. *Provided*, however, that the sale of any property for the non-payment of any installment as aforesaid shall not be taken or

Sewer tax, how
levied and
paid.

Lien.

Interest.

Payment, how
enforced.

Proviso.

construed as in any manner affecting the validity of the lien on the same for any installment thereof which may subsequently become delinquent. Said taxes shall constitute a sewerage fund for the payment of the cost of constructing sewers in front, rear or through the property upon which they are levied, and shall be used for and appropriated to no other purpose than the payment in whole or in part, as the case may be, of the cost of constructing said sewers so located or any bonds which may be issued as hereinafter provided.

Sec. 10. Whenever any such city exercises the powers granted in section 9 hereof, it may, for the purpose of anticipating the collection of said special taxes, and it may for the purpose of anticipating the collection of any sewerage taxes it has power to levy under section 1 of the act to which this is supplementary, by ordinance cause to be issued its bonds, to be called "sewerage bonds"; said bonds to be issued in four series, each series, in the aggregate respectively, to be for an amount not exceeding the amount of special taxes, as provided in section nine (9) hereof which become delinquent respectively in two, three, four and five years after their levy; and for such further amount as said city may propose to levy and have the power to levy for each of the respective years aforesaid under the provisions of section 1 of the act to which this is amendatory, on the property within the sewerage district in which said sewer or sewers are to be or have been constructed. The first series to be payable in not exceeding two years from the date of their issue; the second series to be payable in not exceeding three years from the date of their issue; the third series to be payable in not exceeding four years from the date of their issue; and the fourth series to be payable in not exceeding five years from the date of their issue; all of said bonds to bear interest not exceeding six per cent per annum, interest payable annually or semi-annually, as said council may provide, with interest coupons attached, to express on their face the name of the street, highway, avenue, or alley, on which the sewer is located, to defray the cost of which they are issued, and also that the last four installments of the special taxes assessed and levied as aforesaid on property abutting on the particular part of the street, highway, avenue or alley on which said sewer or sewers are located, as also the sewerage tax levied, or to be levied, on the property in the sewerage district to defray the cost of the particular sewer or sewers named as aforesaid in said bonds, shall be and constitute a sinking fund for the payment of said bonds and interest; and to be used and appropriated to no other purpose until the whole of

Sewerage
fund.

Bonds.

Same: matu-
rity.

Same: interest
coupons.

Same: sinking
fund to pay
how created.

- Same : must be sold at par. said bonds, with interest, shall have been fully paid and discharged. Said bonds shall not be negotiated or sold for less than their par value, and may be respectively for amounts ranging from one hundred dollars to one thousand dollars, as said council may by ordinance provide. The proceeds arising from said bonds shall be applied exclusively to, and appropriated and used for, no other purpose than the liquidation of the costs of constructing the sewer or sewers upon the particular street, highway, avenue or alley, to defray the cost of which said bonds are issued.
- Use of proceeds. SEC. 12. This act being deemed of immediate importance shall take effect and be in force on and after its publication in the Iowa State Register and the Iowa State Leader, newspapers published at Des Moines, Iowa.
- Publication. Approved, March 20, 1884.

I hereby certify that the foregoing act was published in the *Iowa State Register* March 28, and in the *Iowa State Leader* March 25, 1884.
J. A. T. HULL, *Secretary of State*.

CHAPTER 26.

RELIEF OF WILLIAM LOWRY.

- H. F. 457. AN ACT for the Relief of William Lowry, late Treasurer of Polk County, Iowa.

Preamble. WHEREAS, William Lowry, late treasurer of Polk county, as such treasurer had on deposit with West & Sons, bankers in the city of Des Moines, on the 17th day of July 1877, the sum of seven thousand one hundred and seventy-two and 93-100 dollars (\$7,172 93-100), belonging to the county city, school, bridge and other funds coming into his hands for the year 1877, as treasurer aforesaid; and

County had no proper safe. WHEREAS, The county of Polk did not at that time provide for said treasurer a proper safe, vault, or other place within which to safely keep the funds so collected by him; and

Custom of Co. officers. WHEREAS, The county treasurer and other officers of said county had for years made deposits of the public moneys with said West & Sons, and their predecessors; and

Lowry's good faith. WHEREAS, In making said deposits the said Lowry acted in good faith, doing as he believed, and as he had good reason to believe, what was the safest and best for the security and protection of the funds as collected; and

Loss by West & Sons failure. WHEREAS, On said 17th day of July 1877 said West & Sons failed and the amount so deposited has proved an entire loss to said Lowry, except dividend received from the assignee of the