

CHAPTER 13.

TO ENABLE CITIES TO AID IN CONSTRUCTION OF HIGHWAY BRIDGES OVER NAVIGABLE BOUNDARY RIVERS OF IOWA.

AN ACT to Enable Cities to Aid in the Construction of Highway Bridges over Navigable Boundary Rivers of the State of Iowa. S. F. 253.

*Be it enacted by the General Assembly of [the] State of Iowa:*

SECTION 1. That taxes not to exceed five per centum on the assessed value of any incorporated city having over five thousand inhabitants, may be voted to construct, or to aid any company which is or may be incorporated under the laws of the State of Iowa, in the construction of a highway bridge, commencing or terminating in such city, across any navigable boundary river of the State of Iowa.

5 per cent tax may be voted in cities of over 5,000 inhabitants to build bridges.

SEC. 2. Whenever a petition shall be presented to the council of any incorporated city, containing the population herein provided, signed by a majority of the resident freehold taxpayers of said city, asking that the question of construction or

Petition.

aiding any company incorporated under the laws of the State of Iowa, in the construction of a highway bridge over such river, be submitted to the voters thereof, it shall be the duty of the council of such incorporated city to immediately give notice of a special election, by publication in some newspaper published in such city: and also by posting copies of such notice in five public places in such incorporated city at least ten days before such election which notice shall specify the time and place of holding such election and, in case of a petition to vote aid to such incorporated company, the name of the company proposed to be aided, minimum rate per centum of the tax to be levied, the amount which the board of supervisors are instructed and authorized to cause to be collected each year and in case of proposed aid to such company said notice to also state the amount of work required to be done on such bridge, and any other condition which shall be performed before said tax or any part thereof shall become due, collectible or payable, until the conditions are complied with by such company such notice may also contain terms and conditions to be performed by such company receiving such aid, after the completion of such bridge, which terms and conditions shall become obligatory and binding upon such company and its successors and assigns. At such election the question of taxation shall be submitted to the electors of such incorporated city, and the form of the ballots shall be: "For taxation" and "Against taxation" and if a majority of the votes polled be "For taxation" then the clerk of such city shall forthwith certify to the county auditor of the

Question to be submitted to the voters.

Notice.

What it shall contain.

Result of election certified to County Auditor and recorded with County Recorder.

Levy to be made to pay tax.

How paid out.

Council to certify when conditions are complied with.

Tax forfeited in one year.

Publication.

county in which such city is situated, the result of said election, the maximum rate per centum of tax thus voted, the years during which the same is to be collected, the amount to be collected each year and, provided aid is voted to such incorporated company, the name or designation of such company, and the terms and conditions upon which the same when collected is to be paid to such company, together with an exact copy of the notice under which such election was held, which the county auditor shall at once cause to be recorded in the office of the recorder of deeds of the county. When such certificate shall have been recorded, the board of supervisors of the county shall at the time of the levying the ordinary taxes, levy each year on the taxable property of such incorporated city such taxes as are voted under the provisions of this act, as shown by said certificate, and cause the same to be placed on the tax lists of said incorporated city. Said taxes shall be collected in the same manner, and subject to the same laws after they are collected or collectible as other taxes; in conformity with the terms and conditions of the notice submitting the question of taxation to said electors.

SEC. 3. The *monies* [moneys] collected under the provisions of this act shall be paid out by the county treasurer to the treasurer of such company to whom such aid is voted for the purpose of such highway bridge, or the treasurer of such incorporated city, upon the order of the president or a majority of the directors of such company or the order of the council of such incorporated city, at any time after such council, or a majority of its members, shall have certified to the county treasurer that the conditions required as set forth in the notice for the special election at which the tax was voted, have been complied with; and said council or a majority of its members shall make such certificate whenever such conditions shall have been so performed.

SEC. 4. Should taxes levied under the provisions of this act remain in the county treasury more than one year after the same shall have been collected, the right to them shall be considered forfeited, and the same shall be refunded to the tax payers, and the board of supervisors shall cause the same to be cancelled, and stricken from the tax books of the county, which cancellation shall remove all liens created by the levy of said taxes.

SEC. 5. This act being deemed of immediate importance shall take effect from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in Des Moines Iowa, anything in section 33 of the Code to the contrary notwithstanding.

Approved February 25th, 1886.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader March 2, 1886.

FRANK D. JACKSON, *Secretary of State.*