SEC. 5. Any person owning, possessing, or controlling any Removal of elevator, warehouse, crib, or other place for storing grain, as receipt is outprovided in this act, who shall sell or remove, or knowingly per standing. mit to be removed therefrom, any grain, for which any receipt or certificate has been issued and is outstanding, held by any other person than the person issuing the same, and any person knowingly receiving, or helping to remove the same, shall be guilty of grand larceny, and punished as provided by statute, Larceny. and such grain so removed shall be deemed and regarded as stolen property, and may be pursued and recovered, or its value recovered by the owner and holder of said receipt or certificate.

This Bill having remained with the Governor three days (Sunday excepted) the General Assembly being in session has become a law this 13th day of April, 1886.

FRANK D. JACKSON, Secretary of State

CHAPTER 166.

RELATING TO CONSTRUCTION OF SEWERS.

AN ACT Supplementary to Chapter 162 of the Acts of the Seventeenth General Assembly, Entitled "An Act to Authorize Cities of the First Class, Containing, According to any Legally Authorized Census or Enumeration, a Population of Over Thirty Thousand, to Provide for the Construction of Sewers. Additional to Code, Chapter 10, Title 4, Concerning Cities and Towns."

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

SECTION 1. That all cities of the first class containing, ac-Cities of over cording to any legally authorized census or enumeration, a popu- 30,000 popula-lation of over thirty thousand, authorized by Section 1 of Chapter certain pow-162, of the Acts of the Seventeenth General Assembly, to pro-ers. vide by ordinance for the construction of sewers shall have the power and be subject to the conditions and requirements hereinafter provided.

Sec. 2. In all cases wherein it shall be determined to assess Assessment of the whole or any part of the cost of any such sewer on the lots cost of sewers, adjacent thereto, such determination shall be by resolution of mined. the Council and if part only of the cost is to be assessed the resolution shall fix the proportion thereof to the whole cost and in either case shall also fix the location of the sewer, designat- Location of ing the terminal points and the Council shall, from the free-sewer. holders of the corporation appoint three assessors, whose duty Council shall it shall be to make, with the assistance of the City Engineer, a appoint three careful estimate of the aggregate cost so to be assessed and to assessors.

Copy filed with city clerk.

Notice pub-lished: what it shall contain.

Objections to assessments. Filed in two ing. Equalizing board.

report to council.

Power of council.

Assessment confirmed is final.

to confirm.

Assessments of property in 5 years.

Presumption | that they are correct until questioned.

How determ-ined.

Costs, how paid.

Estimate of benefits.

Shall estimate report the same to the Council together with an estimated cost with asassessment on lots in proporin proportion as nearly as may be to the benefits which in their
tion to beneonline will result from such council. opinion will result from such sewer to such lots respectively, a copy of which apportionment shall be filed in the office of the City Clerk for public inspection.

SEC. 3. Before adopting the assessment so made the Council. shall publish notice for three consecutive weeks in some newspaper of general circulation in the corporation, that such assessment has been made and that the same is on file in the office of said Clerk for the inspection and examination of persons interested therein.

SEC. 4. If any person shall object to the assessment he shall file his objections in writing with said Clerk within two weeks weeks in writ- after the expiration of said notice and thereupon the Council shall appoint three disinterested freeholders of the corporation to act as an equalizing board.

Board shall SEC. 5. On the day appointed by the Council for that purqualify and pose, the board shall, after taking a proper oath before a proper termine all ob-officer, honestly and impartially to discharge their duties shall termine all objections, and jections, and hear and determine all objections to the assessment and the same as they may think proper; which equalized assessment the same as they may think proper; which shall have power to confirm the same or set it aside and cause a new assessment to be made and appoint a new equalizing board, possessing the same qualifications, which shall proceed in the same manner as above provided.

When the assessment is confirmed by the Council it-SEC. 6.

shall be complete and final.

SEC. 7. The concurrence of two-thirds of the members of Two thirds vote necessary the Council shall be necessary in appointing the equalizing board and in confirming its assessment.

SEC. 8. Special assessments as herein, and by the act to which Assessments under this act this act is supplementary, authorized shall be so restricted as shall not exceed 15 per that the same territory shall not be assessed within any period cent of value of tive years in such amounts as shall in the aggregate exceed of five years in such amounts as shall in the aggregate exceed fifteen per centum of the value thereof exclusive of improvements, but the aggregate of all such assessments shall be presumed to be within that limit unless and until questioned in writing by the owner or owners of any lot or lots, filed with the said Clerk, in which case such value shall be conclusively determined by the sworn appraisement of said assessors or of any two of them, which shall be in writing and filed with said clerk and if by such appraisement it shall appear that such limit has not been exceeded, the owner or owners causing such appraisement shall pay the cost thereof, and if not otherwise paid the same shall be included and collected with the assessment of such owner or owners.

SEC. 9. In estimating the benefits to result from any such sewer no account shall be taken of improvements but each lot shall be considered as if wholly unimproved.

SEC. 10. The cost of any improvement contemplated in this cost of imchapter shall include the cost and expense of the proceedings provement; what it shall for assessment, of drawings, of printing and public notices, in-include. cluding notice of assessment and any other necessary expenditure, and the cost of the construction.

When it shall appear to the council that a special when invalid, assessment is invalid by reason of informality or irregularity in council may the proceedings, or when any assessment shall be adjudged to sessment. be illegal by a court of competent jurisdiction, the council may order a re-assessment whether the sewer has been made or not.

SEC. 12. Proceedings upon a re-assessment and for the col- Proceedings, lection thereof shall be conducted in the same manner as if pro-ducted. vided for with respect to the original assessment.

SEC. 13. If an assessment prove insufficient to pay for the When assessment and expenses incident thereto, the council may, under the cient an additional provided for such assessment make an additional provided for such assessment rata assessment to supply such deficiency, and in case a larger may be made. amount is collected than is necessary the same shall be returned to the persons from whom it was collected in proportion to the amounts collected from such persons respectively, but this section shall be subject to the limitations contained in other sections of this act.

When it is deemed necessary to make any such sewer the council shall declare by resolution the necessity Council shall therefor and shall give twenty days written notice of its pas sewer resolusage to the owners of the property abutting upon the street or of property afstreets on which the same is constructed or to the persons in fected thereby. whose name it may be assessed for taxation on the tax list, who may be residents of the county and publish the resolution not Notice publess than two or more than four consecutive weeks in some lished. newspaper of general circulation, in the corporation, provided, that all plans and profiles relating to any such sewer shall be Plans of sewer kept in engineer on file in the office of the city engineer or clerk and open neer's office. to all parties interested and the council may appoint a person to serve the notice prrovided for by this section, who shall make the return of the time and manner of such service and verify the same by affidavit, which shall be filed with the city clerk, and the same or a certified copy thereof shall be prima facie evidence of the service of the notice as therein stated.

Approved April 13, 1886.