

## CHAPTER 15.

## SPECIAL TAXES FOR IMPROVEMENT OF STREETS.

AN ACT Entitling Person Paying Special Taxes Assessed upon Real Estate for the Improvement of Streets in Cities Existing under Special Charters having a population of 20,000 under the Census of 1885 to be credited with the amount of such special tax so paid upon any general Road or Street Tax charged against them on account of same Real-Estate. H. F. 76.

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

SECTION 1. That in all cities, existing under special charters, having a population of more than 20,000 under the census of 1885 whenever any real-estate may by ordinance be assessed with any special tax for the improvement of streets, then such real-estate, so specially assessed, and the special assessment upon which shall be paid, shall after such payment, be exempted from taxation for any general road or street tax which might thereafter be assessed against it for any year or years, so long as the amount of such general road or street tax against such property would not exceed the amount of such special tax: and to the amount of such special tax paid as aforesaid, such general road or street tax shall be considered as fully paid, satisfied and discharged. Certain property exempt from general road tax.

Approved April 30, 1890.

## CHAPTER 16.

## COMPENSATION OF MAYORS.

AN ACT to grant cities under special charter the power to fix the compensation of their mayors, and to legalize compensation heretofore paid to the mayors of such cities. S. F. 388.

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

SECTION 1. That cities incorporated under special charters are hereby granted the power to fix the compensation of their Mayors by ordinance of their respective City Councils, as follows:—In Cities of Ten Thousand population, such compensation shall not exceed Five Hundred (\$500.00) Dollars. In Cities Cities may fix compensation of Mayors.