

SEC. 6. Tax sale. Property against which a special assessment has been levied for permanent sidewalks, may be sold for any sum of principal or interest due and delinquent at any regular or adjourned tax sale, in the same manner, with the same forfeitures, penalties and rights of redemption and certificates and deeds on such sales shall be made in the same manner and with like effect, as in case of sales for the non-payment of ordinary taxes.

SEC. 7. Sidewalk certificates. The council may provide, by ordinance or resolution, for the issuance of permanent sidewalk certificates in the same manner and to the same effect as street improvement and sewer certificates provided for in chapter eight (8) title five (V) of the code.

SEC. 8. Special charter cities. The provisions of this act shall apply to cities under special charter.

SEC. 9. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 17, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, March 18, 1904, and the Register and Leader, March 19, 1904.

W. B. MARTIN,
Secretary of State.

CHAPTER 31.

CONSTRUCTION OF SEWERS BY INCORPORATED TOWNS.

S. F. 112.

AN ACT to provide for the construction of sewers by incorporated towns. [Amendatory of chapter seven (7) of title five (V) of the code, relating to street improvements, sewers and special assessments.]

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

SECTION 1. Statutes applicable to towns. That all of the provisions of section seven hundred and ninety-two (792) to eight hundred and forty (840), inclusive of title five (V) chapter seven (7) of the code, granting to cities of the first and second classes the power to construct sanitary sewers and assess the cost of the same to the real property abutting on, adjacent to or benefited by such sewers shall be applicable and apply to incorporated towns.

SEC. 2. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 31, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 1, 1904, and the Register and Leader, April 2, 1904.

W. MARTIN,
Secretary of State.

CHAPTER 32.

REFUNDING COST OF PAVEMENT REMOVED BY STREET RAILWAY COMPANY.

H. F. 288.

AN ACT to amend the law as appearing in section eight hundred and thirty-five (835) of the code, relating to refunding the cost of pavement removed by a street railway company.

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

SECTION 1. Appeal to district court. That the law as appearing in section eight hundred and thirty-five of the code be, and it is, amended by adding thereto the following:

"The company or any person affected by or interested in such determination of the value of such pavement may appeal therefrom to the district court within thirty days thereafter and in the manner provided in section eight hundred and thirty-nine of the code."

Approved April 13, A. D. 1904.

CHAPTER 33.

PROTECTION OF CITY PROPERTY FROM FLOODS.

S. F. 310.

AN ACT to authorize cities to protect lots, lands and property within their limits from danger and damage from floods and high water by deepening, widening, straightening, altering or changing and otherwise improving water courses within their limits and by constructing levees, embankments and other works and to provide for the levy of special assessments and other taxes and the issuance of bonds and certificates to defray the expense of such improvements. Additional to chapters seven (7) and eight (8) of title five (V) of the code.

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

SECTION 1. Protection authorized. That in addition to the powers they now have all cities in this state shall have power in accordance with the provisions of this act to protect lots, lands and property within their limits from danger and damage from floods and high water by deepening, widening, straightening, altering or changing and otherwise improving water courses within their limits and by constructing levees, embankments and other works, and to provide for the levy of special assessments and other taxes and the issuance of bonds and certificates to defray the expense of such improvements.

SEC. 2. Petition—plans and specifications. Whenever a petition requesting the exercise of the powers named in section one of this act and signed by one hundred resident taxpayers of said city shall be presented to the city council of said city, the council shall direct the city engineer, if there is one, and if not, one employed by it to make the proper plans and specifications for doing the work, with an estimate of the cost thereof, including damages to property if any, and a map or plat showing the boundaries of the territory or district which will be benefited by such improvement and showing as near as may be the name of the owner and the value of each lot or parcel of land, and other property therein as shown by the last assessment roll.

SEC. 3. Resolution—notice—hearing—question submitted. If the council upon receiving such plans, specifications, estimate and map shall approve or modify and approve the same and be of opinion that the work should be done as proposed it shall in a proposed resolution declare the necessity or advisability of such improvement, describing the same in general terms and stating the estimated cost thereof, and the boundaries or other description of the territory or district which will be benefited, and shall cause twenty days notice of the time when said resolution will be considered by it for passage to be given by two publications in each daily newspaper of general circulation published in the city, the last of which publications shall be not less than two, or more than four weeks, prior to the time fixed for consideration of said resolution, at which time the owners of property benefited or affected by such improvement, may appear and make objections in writing to the contemplated improvement and the passage of said proposed resolution, at which hearing the resolution may be amended and passed or passed as proposed. The council shall after adopting said resolution submit to the electors of said city for final determination the question of whether said improvement shall be made as proposed and of levying for