

## CHAPTER 78.

## STREET IMPROVEMENTS, SEWERS AND SPECIAL ASSESSMENTS.

Sub. for S. F. 85.

AN ACT to repeal section seven hundred ninety three (793) of the code relating to street improvement, sewers and special assessments and to enact a substitute therefor.

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

**SECTION 1. Repeal—how ordered.** That section seven hundred ninety three (793) of the code be and the same is hereby repealed, and the following enacted in lieu thereof:

“The construction or reconstruction of such improvement shall not be ordered made until three-fourths of all the members of the council shall by vote assent thereto, provided that in cities under the commission plan of government with but three members in the council a two thirds vote shall be sufficient, unless the same be petitioned for by the owners of the majority of the linear front feet of the property abutting thereon; but a majority of the council may provide for repairing said improvements.

Approved March 8th A. D. 1913.

## CHAPTER 79.

## ASSESSMENT TO ABUTTING PROPERTY IN SPECIAL CHARTER CITIES.

S. F. 307.

AN ACT to make section eight hundred seven (807) of the code applicable to cities acting under special charter.

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

**SECTION 1. Applicable to special charter cities.** That section eight hundred seven (807) of the code be and the same is hereby made applicable to cities acting under special charter.

Approved April 3 A. D. 1913.

## CHAPTER 80.

## LIEN OF TAXES WHERE COLLECTED IN TWO OR MORE PLACES.

H. F. 404.

AN ACT to amend section eight hundred sixteen (816) of the code relating to lien of tax.

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

**SECTION 1. Lien of tax.** That section eight hundred sixteen (816) of the code be amended by adding thereto the following:

“provided, that in all counties where taxes are collected in two or more places, no lien shall attach on any property for special taxes until on and after the notices and certificates provided for in this section have been filed in the office of the auditor in the place where said special taxes are collected.”

“The auditor shall keep a book properly ruled for that purpose and enter thereon under its tract number all of such notices immediately following the filing of the same.”

Approved April 19 A. D. 1913.