

## CHAPTER 101.

## SEWERING AND PAVING HIGHWAYS LEADING INTO CITIES.

S. F. 340.

AN ACT to amend chapter forty-eight (48) of the acts of the thirty-sixth general assembly, relating to sewers under and pavement upon principal streets or highways leading into and out of cities.

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

SECTION 1. Cities under commission plan—highways—cemetery  
 1 contiguous — car tracks upon — tax levy — provisions — plan. That  
 2 chapter forty-eight (48) of the acts of the thirty-sixth general  
 3 assembly of the state of Iowa be and the same is hereby amended by  
 4 adding thereto the following: "Section 11a: Cities under the commis-  
 5 sion plan having a population of more than twenty thousand (20,000),  
 6 and in which is situated no city cemetery but contain within their  
 7 confines a cemetery established for more than twenty years and is  
 8 conducted by a cemetery association or corporation operated not for  
 9 pecuniary profit, and which cemetery contains more than forty acres  
 10 and is so situated as to for a distance of more than fifteen hundred  
 11 (1500) feet bar access to the city, which cemetery has a frontage of  
 12 more than fifteen hundred (1500) feet upon one of the main traveled  
 13 streets or highways leading into said city, and upon which street or  
 14 highway a street car track is laid, and which street or highway is so  
 15 situated as to make it impracticable to levy special assessments against  
 16 a large portion of the abutting property so situated, are hereby author-  
 17 ized to avail themselves of the provisions of this chapter for the  
 18 purpose of building, repairing and paying for sewer under and curbing  
 19 and pavement along and upon said street or highway in front of such  
 20 cemetery; and for the proportion of the cost thereof not properly  
 21 assessable against such street car line and not justly assessable against  
 22 abutting property other than that owned by the cemetery association,  
 23 in addition to all other levies now authorized by law, may, in lieu of the  
 24 provisions of section eight (8) chapter forty-eight (48) of the acts of  
 25 the thirty-sixth general assembly, levy an annual tax not exceeding  
 26 one mill upon all taxable property excepting moneys and credits con-  
 27 tained in said city, or any principal division or district thereof as may  
 28 be determined or established by the city council. The tax herein  
 29 provided for may be accumulated from year to year until such special  
 30 fund is sufficient for the purposes herein authorized. And such city  
 31 may anticipate the collection of such tax under the provisions of sec-  
 32 tion nine (9) of chapter forty-eight (48) of the acts of the thirty-  
 33 sixth general assembly."

Approved March 27, A. D. 1919.