CHAPTER 237.

CONSTRUCTION, IMPROVEMENT AND MAINTENANCE OF HIGHWAYS.

H. F. 548.

AN ACT to co-ordinate the work of the state of Iowa and of the government of the United States relative to road improvements, to provide and to define a system of primary and secondary roads in each county and to provide for the extension of such primary system, to provide for the improvement and maintenance of such roads and to prescribe the procedure therefor, to extend certain options to each county in the improvement of its roads, to provide the funds to pay the cost of such improvements and to regulate the division, accounting and disbursement of such funds, to authorize, in certain cases, the levy of limited special assessments upon real estate which abuts upon or is adjacent to such road improvements, in order to defray a part of the cost thereof and to regulate and prescribe the procedure in consummating such assessments and the collection and application thereof, to authorize and regulate the anticipation by each county of the funds (including special assessments) provided by this act for road improvements, to authorize the submission to the voters of each county of the question of issuing the bonds of the county in order to secure immediate funds to carry on such improvements, and of levying an annual tax on all the property of the county to pay the annual interest on said bonds and to pay any deficiency in the principal of such bonds which cannot be met by other funds provided by this act, to authorize the submission to the voters of the county of the question of validating specified contracts for the improvement of highways and the question of issuing the bonds of the county in order to carry out such contracts, and of levying an annual tax to pay the annual interest on such bonds and to pay any deficiency in the principal of such bonds which cannot be met by other funds provided by this act, to provide the procedure for submitting all such questions to the voters and for the determination of the result of such submission, to provide the procedure for the levy of taxes and for the form, conditions, issuance, application, disbursement, and payment of authorized bonds and the interest thereon, to limit the amount of bonds which may be issued under any vote of authorization, to empower township trustees to levy an additional tax of two mills for township roads, to provide for the purchase, lease, receipt and distribution of equipment in aid of the improvements provided by this act and to authorize the payment of the cost of such equipment, to prohibit and punish violations of this act, to repeal section one thousand five hundred seventy-one-m thirty-two (1571-m32), supplemental supplement to the code, 1915, and to enact a substitute therefor, to amend paragraph five (5) of section one thousand three hundred three (1303) supplemental supplement to the code, 1915, to repeal sections fifteen hundred twenty-seven-f (1527-f) to section fifteen hundred twenty-seven-r (1527-r), supplement to the code, 1913, and all existing acts and parts of acts in conflict with this act, to provide for the printing and distribution of this act, and to provide the time when the same shall take effect.

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

SECTION 1. Highways—improvement of—system—funds—federal aid, etc. It is the intent of this act to divide the highways of the state and of each county into a primary and secondary system, to pro-3 vide for the substantial and durable improvement of such primary roads of each county, to pay for said improvements on such primary roads from federal aid funds, motor vehicle registration fees, and from the proceeds of assessments on benefited real property, to permit each county to anticipate such funds if it chooses so to do, to divert other 7 existing highway funds to the construction, reconstruction, improve-8 9 ment and maintenance of the secondary system of roads, to secure the benefit of all present and future acts of the government of the United 10 11 States which proffer financial aid to the state of Iowa in the construc-12 tion and maintenance of highways, and to coordinate the system herein created with the requirements of said federal government rela-13 tive to such improvements. This act shall be construed as additional 14 15 to and not in repeal of chapter 249 of the acts of the thirty-seventh general assembly of the state of Iowa.

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- State and federal co-operation—highway commission and county boards empowered. The state highway commission is empowered, on behalf of the state, to enter into any arrangement or contract 3 with, and required by, the duly constituted federal authorities, in order to secure the full co-operation of the government of the United States, 4 and the benefit of all present and future federal allotments in aid of 5 highway construction, reconstruction, improvement or maintenance. The good faith of the state is hereby pledged to cause to be made avail-8 able each year, sufficient funds to equal the total of any sums now or 9 hereafter apportioned to the state for road purposes by the United 10 States government for such year and to maintain the roads constructed with said funds. The board of supervisors of each county is empow-11 12 ered to enter into any arrangement or contract with, and required by, 13 the state highway commission, in order to fully carry into effect the 14 provisions of this act.
- SEC. 3. Primary and secondary road systems—what each shall The highways of the state are, for the purpose of this act, 1 embrace. divided into two systems, to wit: the primary road system and the secondary road system. The primary road system shall embrace those main market roads (not including roads within cities), which 3 4 5 connect all county seat towns and cities and main market centers, and 6 which have already been designated under section 2 of chapter 249 of 7 the laws of the thirty-seventh general assembly of the state of Iowa, 8 accepting the provisions of the act of Congress approved July 11, 9 1916, known as the federal aid road act; provided, that the said desig-10 nation of the roads shall, for more efficient service or more economical construction of the system, and with the consent of the federal 11 authorities, be subject to revision by the state highway commission. 12 **1**3 Any portion of said primary system so eliminated by any change shall 14 revert to and become a part of the system from which originally taken. The state highway commission may, for the purpose of affording 15 16 access to state parks and recreation centers within a county, add such 17 roads or roads to the primary system of said county as the board of 18 supervisors may specifically designate and request. 19

The secondary road system shall embrace all roads not embraced in the primary system and not embraced within the limits of cities or towns. Roads embraced in the secondary road system shall continue to be classed as at present, as county roads or township roads as the case may be.

SEC. 4. Primary road fund—how created—apportionment to counties, etc. There is hereby created a fund which shall be known as the primary road fund, which shall embrace the federal-county-co-operation road fund as created by chapter 249 of the laws of the thirtyseventh general assembly, all additional and future federal aid road funds, and all other funds derived from year to year by the state under acts regulatory of motor vehicles, commencing with and including all fees for the year 1920, except such portion of said motor vehicle fund as shall be necessary to maintain the federal aid engineering fund. and as may, by law, be retained in the state treasury as a maintenance fund for the state highway commission, or as a fund to cover administration of the motor vehicle department. Said primary road fund shall be apportioned to the respective counties in the ratio that the area of the county bears to the total area of the state, and shall be

employed as herein provided, solely in the drainage, grading, surfacing and maintenance of the roads of the primary road system, except 15 as hereinafter provided. The portion of said fund apportioned to each county as above provided, is hereby pledged to the completion of said 16 17 primary system and is dedicated by the state to the county, to be used 18 solely for the payment of the cost of such improvements or the main-19 tenance thereof, and for the redemption of any bonds issued therefor 20 as herein provided. For the purposes of administration, the appor-21 tionment to any county may be made up partly from the federal aid 23 road allotments.

SEC. 5. Primary road fund—highway commission to open county accounts—system of credits and charges, etc. The state highway commission shall open an account with each county in the state in relation to the primary road fund, and shall first credit each county with any unused portion of the allotment of the federal-county-co-operation road fund, as shown by the official supplementary bulletin of the state highway commission of June, 1917, and designated as "Volume V, No. 6", and shall each year credit each county with its allotted portion of the primary road fund, and charge it with the amount of all duly and finally approved vouchers for claims properly chargeable to said county. Said account shall also show the amount of each separate authorization of bonds or road certificates hereunder, and the amount, number, date, maturity, and interest rate of each series of bonds or certificates actually issued by the county under this act. commission shall, at all proper times, keep each county fully informed as to the state of its account.

SEC. 6. County expenditure of allotments—three options—hard surfacing—election to authorize, etc. Each county, acting through its board of supervisors, shall have three options in the expenditure of its allotments from the primary road fund:

First, it may elect to complete the grading and drainage of any part or all of the primary roads within the county before laying any

6 hard surfacing; or 7 Second, it may b

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Second, it may hard surface in any one year, such portion of the roads in the primary system in its county as may be met by its allotted portion of the primary road fund for said year, plus any balance remaining to its credit from previous allotments, plus the special assessments on abutting and adjacent real estate as hereinafter provided; or it may proceed in any one year with draining and grading on one or more divisions of the primary system and with hard surfacing on other divisions of said system.

Third, it may proceed with said hard surfacing in a more rapid manner when authorized to do so by the voters of the county as hereinafter set forth, provided no hard surfacing shall be constructed on any division of the primary roads until the drainage and grading of

said division shall have been fully completed.

It is hereby made the duty of the board of supervisors to proceed in the improvement of primary roads under this act as fast as the primary road fund is available, until the improvement of the primary system is completed; provided, however, that any county, after draining and grading its primary system, or any division thereof, shall have the right to surface same with gravel or oil or both if by resolution of the board of supervisors it elects so to do. Such graveling or oiling shall Сн. 237]

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not be considered hard surfacing within the meaning of this act. Said surfacing shall be done in accordance with the plans and specifications of the highway commission applicable to such improvement and the cost of such improvement when so done may be paid from the primary road fund. Vouchers therefor must be approved by the board of supervisors and forwarded to the highway commission for final audit, approval, and

payment as provided in section thirteen (13) hereof. The board of supervisors shall not proceed with hard surfacing of roads until such work shall be authorized by a majority vote of the electors of such county at a general election, or a special election, called for that purpose; and the board of supervisors of any county may, on its own motion, and shall, if petitioned by the voters in any county equal to ten per cent of the number voting at the last general election, to be determined by the number of electors voting for governor thereat, submit to said voters the question whether hard surfacing shall be done on the primary road system, or any portion thereof, in said county. Said petition shall be in writing, giving the name and residence of each signer thereto, and each sheet thereof shall be verified by a resident of the county. The board of supervisors shall be governed by the result of such election, and, if a majority of said voters voting thereon shall vote therefor, the board shall proceed forthwith with the work. Such election, however, shall not interfere with or affect work under construction, or under contract, or federal aid projects already approved at the time of the holding of said election. Notice of such election shall be given as provided in section twenty-five (25) of this act, and the notice shall give the time said election shall be held and the form of the proposition submitted, and such proposition shall be contained in the ballot. Special elections shall be held in the same manner as general elections. The question of hard surfacing shall not be submitted to a vote in any county oftener than once in twenty-four months.

The question as to hard surfacing of roads and as to issue of bonds under this act may be submitted at the same election. And at the election as to the question of whether or not bonds may be issued, there may be submitted at the same election and upon the same ballot as a separate proposition the question of whether or not hard surfacing may be done. If upon such submission the proposition of hard surfacing is defeated, such vote shall thereby nullify the vote as to the issuance of bonds.

SEC. 7. County primary roads—system of improvement—divisions constituting district-map-record-city streets. For the purpose of creating a basis for a systematic program of improvement, the board of supervisors of each county, in conjunction with the county engineer, shall, as soon as may be reasonably possible after the taking effect of this act, divide into divisions the roads of the primary road system within their county, with a view to the most advantageous program of improvement, having in view the development of the primary roads in the county in such order as will best and most fairly meet the convenience of the public, viewing the county as a whole. Different portions of primary roads which diverge from a common point may be so divided into divisions that the several divisions immediately adjacent to the common point will constitute an appropriate district. divisions shall be suitably designated on a map filed with the state highway commission, and shall be recorded by the county auditor in the proceedings of the board, and shall be final, except that the board may, under changed or better understood conditions, modify such record in order to attain more advantageous results in cost. No division established by the board of supervisors shall embrace roads or streets within a city.

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Division of primary road system—improvement of—pro-When the board of supervisors of any county cedure—zones, etc. shall decide to begin the improvement of any division of said primary road system, it shall, on or before the first day of August of any year. by a resolution filed with the state highway commission, specify the division or divisions of the primary road system in said county which they desire to improve hereunder. Said resolution shall indicate the program of improvement for the ensuing year or years, and shall specify the funds available or the method proposed to finance the cost of such improvements. If the resolution filed with the state highway commission embraces the hard surfacing of any division of primary roads, the same shall be accompanied by a proposed assessment district for each division in the form of an engineer's plat. Each district shall be clearly designated by some appropriate and distinctive name and number, such, for instance, as "Correctionville Road, District No. 1". Portions of primary roads which diverge from a common point may be included within one district. No district established by the board of supervisors shall embrace real estate within a city, but no proceedings for an improvement which embraces a road or street of a town shall be affected by the fact that subsequent to the establishment of the district, and before the completion of the improvement, such town becomes a city by change in population. All real estate lying upon and immediately adjacent to each side of the highway, and constituting two continuous zones each three hundred twenty rods in width, measured from the center of the highway, shall be included within each district. The board of supervisors may increase the width of either of said zones by extending the outer boundary thereof for a distance of not to exceed one hundred sixty rods. If either of the zones first mentioned be increased in width, the outer boundary of such increase may follow governmental or other well defined lines; and if any part of a governmental forty-acre tract, or less, is within four hundred eighty rods of the center of the road, then and in such case the entire forty acres or less may be included within the district. Should the center of the highway be less than four hundred eighty rods from an interstate boundary line, or river which acts as such interstate boundary, then the zone adjacent to such line or river may extend to such line or river. Should travel to or from such highway to real estate within either of said zones be wholly barred by a natural or artificial barrier, the board of supervisors may wholly exclude such real estate, or any portion thereof, from such assessment district, or may otherwise meet the difficulty by making a nominal assessment on said real estate.

SEC. 9. Highway commission—powers as to project—establishment of district, etc. The said commission shall examine said project, and before approval shall have power to so modify the same as to comply with this act. Upon the approval of said resolution by the state highway commission, the said district or districts, as proposed by the board, shall be deemed finally established. Upon the final establish-

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ment of said district or districts as above provided, the board of supervisors shall cause to be entered and published in the minutes of its proceedings, a description of all real estate embraced within each district. Such description may be by any legal description, but the failure to strictly comply with said direction as to such entry and publication shall not affect the validity of the proceeding.

SEC. 10. Surveys, plans, etc.—approval by board and commission modifications. When the resolution has been finally approved, the commission shall make, or cause to be made, proper surveys, and shall prepare the plans, specifications and estimates for such improvement, or shall cause the same to be prepared by the county engineer, under its supervision, which plans, specifications and estimates shall be finally approved by the board and the commission, and filed with the county auditor, and the work shall be done in accordance therewith, except in so far as the same may be modified by the commission to meet unforeseen or better understood conditions, and no such modification shall be deemed an invalidating matter. Such plans and specifications may provide, as a part of said hard surfaced roadway (and to be computed as a part of the cost thereof), for such shoulders of gravel or other material as may be necessary to protect the roads thereof and to facilitate travel thereover.

SEC. 11. Bids for construction—contract—provisions—violation of -rejection or award-bond. As soon as the approved plans and specifications are received by the board of supervisors, they shall proceed to advertise for bids for the construction of said improvement. Each bid shall be accompanied by a sworn statement by the bidder, or by a partner or officer thereof, which shall show the name and address of each director, officer or partner of such bidder. No contract shall be let to any state or county official, elective or appointive, nor to any relative of such state official, nor to any partnership or corporation in which such state official or relative thereof is financially interested. No contract shall be let to any partnership or corporation in which a county officer of the contracting county, or relative of such county officer, is financially interested. The letting of a contract in violation of the foregoing provisions shall not invalidate the contract, nor any bonds issued thereunder, but upon discovering such violation, the board of supervisors or the state highway commission may terminate the contract, and such violation in case of such termination shall be a complete defense to any action by the contractor to recover any consideration due or earned under the contract at the time of such termination. In the award of contracts, due consideration shall be given not only to the prices bid, but to the mechanical and other equipment, and financial responsibility of the bidder and his ability and experience in the performance of like or similar contracts. The board may reject any or all bids and may readvertise for bids, or, with the written consent of the state highway commission, may let by private contract, or with such consent may proceed to the construction (except in case of paving) by day labor at a cost not to exceed the lowest bid received. In any event, all contracts entered into under the provisions of this act shall be approved by the state highway commission before they shall become effective. The form and conditions of all contracts, the form and conditions of all bonds taken or required for the full performance or maintenance of all work, shall be prescribed by the

state highway commission. All contracts for performing paving work or furnishing material therefor shall be in writing and shall be secured by a bond for the faithful performance thereof, which bond shall be so drawn as to fully secure the proper county from defective workmanship or material for five (5) years after the completion of contract.

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SEC. 12. State highway commission—powers and duties. The state highway commission is expressly charged with the duty of controlling the supervision, inspection and direction of the work of construction on behalf of the state and its counties, and of supervising the expenditure of all funds paid on account of such work by the counties of the state, and it shall do and perform all other matters and things necessary to the faithful completion of the improvements herein authorized, and to fully carry out the cooperation contemplated and provided by the said federal aid road act. All engineers or inspectors having responsible charge of any improvement shall give bonds for the faithful performance of their duties and for like accounting of all property entrusted to their custody. All bonds given by such engineers or inspectors in the employ of the state highway commission shall be deemed to embrace any and all improvements of which they may be in charge.

SEC. 13. Claims—payment of—road fund or assessment—voucher forms-warrants-partial payments. Claims for draining and grading, graveling or oiling, shall be paid wholly from the county's allotment of the primary road fund. Claims for hard surfacing, in case the county is proceeding without bond issue, shall be paid to the extent ' of seventy-five per cent of the total cost of such hard surfacing, from the county's said allotment, and the balance shall be paid with special assessment or road certificates, or with the proceeds thereof. Claims for hard surfacing, in case the county is improving with the proceeds of a bond issue, shall be paid, first, from the county's said allotment then available, or from any balance of said allotment remaining after the retirement of bonds and from the proceeds of special assessments, and second, out of such bond fund of the county. All claims shall be itemized upon voucher forms prepared by the state highway commission, sworn to by the claimants, certified to by the engineers in charge. filed with and audited by the board of supervisors, and then forwarded to the state highway commission for final audit and approval. Upon the final approval of vouchers which are payable from the county's allotment of the primary road fund, such vouchers shall be forwarded to the auditor of state, who shall draw warrant therefor, and said warrant shall be paid by the treasury of state from the primary road Duly approved voucher claims, payable at the office of the county treasurer, shall be forwarded by the state highway commission to the county auditor, who shall issue warrant therefor, and the county treasurer shall pay the same with special assessment or road certificates, or from the proceeds thereof, or from the bond fund, as the case may be. Partial payments may be made on work during the progress thereof, but no such partial payment shall be deemed final acceptance of the work nor a waiver of any defect therein.

SEC. 14. Board of apportionment—appointment—duties—who may not serve—reports—compensation—mileage and expense. A board of apportionment of three resident freeholders of the county shall be appointed by the board of supervisors to apportion all special benefits to real estate within each district, but the same board of apportion-

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ment may act for more than one district. No person shall serve on such board if he lives or owns real estate within the district for which he is to act. Whenever the total expense of such improvement within said district has been approximately determined, said board of apportionment shall, with all reasonable dispatch, personally inspect and classify in some uniform manner, and under some intelligent description, and in a graduated scale of benefits, all real estate within said districts. Said classification, when finally established, shall remain as a basis for all future assessments to cover deficiencies, if any, unless the board of supervisors, for good cause, shall authorize a revision thereof. Said board of apportionment shall, among other relevant and material matters, if any, give due consideration to the fair market value per acre of each of the different tracts of real estate, to their relative location and productivity, and to their relative proximity and accessibility to the said improvement. They shall, in writing, and to the different described tracts of real estate within said district, make an approximately equitable apportionment of twenty-five per cent of the total expense of said improvement. In making said apportionment, real estate owned by the state or any county shall be treated as other real estate, but no other publicly owned real estate shall be included, and in apportioning benefits to real estate owned by the county or state no consideration shall be given to the buildings thereon. Said apportionment report shall specify each tract of real estate by some intelligent description, the amount apportioned thereto, and the ownership thereof, as the same appears on the transfer books in the auditor's office, and shall be filed with the county auditor. Said apportionment shall carry the presumption, in the absence of a contrary showing, that the same is fair, just, equitable, and in proportion to benefits and not in excess thereof. Upon receipt of said apportion-34 ment, the county auditor shall fix a day for hearing before the board 35 of supervisors, and cause notice to be served upon each person whose 36 name appears in said apportionment report, or in any recommendation accompanying the same, as owner, and also upon the person or 37 38 persons in actual occupancy of any such real estate, which notice shall 39 state the amount of special assessments apportioned to each tract, 40 the day set for hearing before the board of supervisors, that at said hearing any apportionment may be increased without further notice, that (if such be the case) the board of apportionment has recom-41 **42** . mended that specified additional tracts of real estate should be included 43 within said district, and that specified sums should be apportioned thereto to defray the cost of said improvement, and that all objec-44 45 tions to said report, or any part thereof, by reason of any irregularity in prior proceedings, or by reason of any irregularity, illegality, or 46 47 inequality in making such apportionment, must be specifically made 48 49 in writing and filed with the county auditor on or before noon of the 50 day set for such hearing, and that a failure to so make and file such objections will be deemed a conclusive waiver of all such objections. 51 52 The county auditor shall cause such notice to be published in at least 53 one of the official newspapers of the county once each week for two consecutive weeks, the last of which publications shall be not less than 54 five days prior to the day set for said hearing. Proof of such service 55 shall be made by affidavit of the publisher and be filed with the county 56 auditor. Omission to serve any party with notice herein provided, 57 shall work no loss of jurisdiction on the part of the board over such 58

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proceeding, and such omission shall only affect the persons upon whom service has not been had, and if, before or after the board has entered its final order in apportionment proceedings, it be discovered that service of said notice has not been had on any necessary person as herein provided, the board shall fix a time for hearing as to such omitted parties and shall cause such service to be then made upon them, either by publication as in this section provided or by personal service in the time and manner required for service of original notices in the district court, and after such hearing shall proceed as to such person as though such service had been originally complete. appearance of any interested party, either in writing or personally, or by authorized agent, either before the board of supervisors or before the state highway commission at any stage of a pending proceeding for the hard surfacing of the highways of a district, shall be Only interested parties shall have the deemed a full appearance. right to appear before the board of supervisors in proceedings provided for in this act, and all persons so appearing shall be required to state for whom they appear, and the clerk of the board shall make definite entry accordingly, in the minutes of the board. The state highway commission shall prescribe standard forms for apportionment reports and notice of hearings thereon. Each member of the board of apportionment shall be paid in full for all services, at the rate of six dollars per day of actual service, and ten cents per mile for each mile necessarily traveled in the performance of his duties, and bills therefor, duly sworn to and itemized, shall be returned to the board of supervisors with the report of the apportioners.

SEC. 15. Omitted tracts—procedure—recommendation—district boundaries, etc. Should the board of apportionment be satisfied from its investigation, that certain tracts of real estate have been omitted from said district, and that such omitted tracts ought to bear an equitable portion of the expense of such improvement, and are, as to any part thereof, within four hundred eighty rods of said improvement, and not embraced within any other primary road district, they shall proceed in the following manner, to wit:

First, they shall make and return their apportionment report to the board of supervisors, on the presumption that no real estate will be ultimately assessed, except the real estate which is embraced within

the district as then constituted and established.

Second, they shall accompany their apportionment report with a definite list of the heretofore mentioned tracts of real estate, which ought, in their judgment, to be within said district, but which have been omitted therefrom, and shall definitely state the amount which, in their judgment, each such omitted and described tracts ought to equitably bear toward the cost of the improvement. The board of supervisors on the final hearing of said apportionment report, shall pass on said recommendation, and may wholly reject or wholly approve the same, or may reject in part and approve in part, or may approve wholly or in part, with modification. If the recommendation be approved and adopted in any part, the board shall enter an order changing the boundaries of the district accordingly, and notify the state highway commission of said change, and shall adjust the final apportionment in accordance therewith.

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Apportionment report—final hearing—levy—assessment SEC. 16. in installments—delinquent taxes, etc. The final hearing on said apportionment report may be adjourned from time to time without loss of jurisdiction on the part of the board. On such final hearing the board shall hear and determine all objections filed, and may increase, diminish, annul or affirm the apportionment made in said report. or any part thereof, as may appear to the board to be just and equitable. On the final determination, the board shall levy such apportionment and all installments thereof upon the real estate within said district, as finally established, and said assessment and all installments thereof shall be then due and payable, and bear interest at six per cent per annum from said date; provided, that if any owner, other than the state or county, of any of said tracts of land shall, within twenty days from the date of said assessment agree, in writing filed in the office of the county auditor, that in consideration of his having the right to pay his assessment in installments, he will not make any objection of illegality or irregularity as to said assessment upon his said real estate, and will pay the same with six per cent interest thereon; then and in that case, said assessment shall be payable as follows: In ten equal installments, the first of which, with interest on the whole assessment from the date of levy, shall mature and be payable on the date of such agreement, and the other installments, with interest on the whole amount unpaid, annually thereafter, at the same time and in the same manner as the March semi-annual payment of ordinary taxes. Where no such agreement is executed, then the whole of such special assessment so levied shall mature at one time and be due and payable with interest from the date of levy, and shall be collected at the next succeeding March semi-annual payment of ordinary taxes. All such taxes shall become delinquent on the first day of March next after their maturity, shall bear the same interest, the same penalties and be attended with the same rights and remedies for collection, as ordinary taxes. An owner of land who has availed himself of said ten-year option may at any time discharge his assessment by paying the balance then due on all unpaid installments, with interest on the entire amount for thirty days in advance. Assessments against lands owned by the state or county shall be due and payable from the date of levy by the board of supervisors, or in the case of any appeal, from the date of final confirmation of the levy by the court. In case of assessment on lands owned by the county, the same shall be paid from the county general fund. In case of assessments on lands owned by the state, the same shall be represented by a voucher, duly audited as heretofore provided, and the state auditor shall draw warrant therefor and make the same payable out of any funds in the state treasury not otherwise appropriated.

Assessment-insufficient or defective-procedure to correct. In case an assessment as originally made, should later be found to be insufficient to pay one-fourth of the total cost of the improvement, an additional assessment may be made in the same relative ratio as the original assessment, to meet the deficiency. In case an assessment appears to be invalid or, in the judgment of the board, seriously defective, the board of supervisors may proceed to the making of a new assessment as though no assessment had ever been made.

SEC. 18. Special benefit assessments—levy—hard surfacing—assessment of real estate for, etc. Special benefit assessments shall be levied for an amount which, in the aggregate, shall equal twenty-five per cent of the total cost of hard surfacing, and sums expended for drainage, grading, bridging and culverting shall not be computed as part of said cost, except that the cost of such draining and grading as is purely incidental to the construction of said hard surfacing may be included in the cost thereof. No real estate, under any circumstances, though embraced within more than one road assessment district, shall be specially assessed for the original cost of hard surfacing in an amount exceeding, in the aggregate, four per cent of the fair market value 10 thereof. Any deficiency in the said twenty-five per cent of the total 11 cost, occurring by reason of said four per cent limitation, shall be paid 12 13 from the county's allotment of the primary road fund.

Land owner—assessment levy—appeal—bond—noticehearing—adjustment. Any owner of land may appeal to the district court from the order of the board of supervisors in levying the assessment against his real estate, by filing with the county auditor within fifteen days from the date of such levy, a bond conditioned to pay all costs in case the appeal is not sustained, and a written notice of appeal wherein he shall, with particularity, point out the specific objection which he desires to lodge against such levy. The appearance term shall be the trial term, and said appeal shall have precedence over all other business of the term except criminal matters. The appeal shall be 10 heard as in equity, and the court may raise or lower the assessment in question and make an equitable assessment in the judgment of the court. The clerk of the district court shall, upon the entry of the final 12 13 order of the court, certify such final order to the county auditor, and the board of supervisors shall at once so adjust the assessments as to 14 15 comply with such final order.

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Appeal—transcript of notice—procedure of appellant— SEC. 20. waiver—dismissal by court. When an appeal is taken, the county auditor shall at once make a transcript of the notice of appeal and appeal bond, and transmit the same to the clerk of the district court. appellant shall, on or before the first day of the first term of the court, after taking said appeal, docket said appeal and file a petition setting forth the order or decision of the board of supervisors appealed from and his specific objections thereto. A failure to comply with either of these requirements shall be deemed a conclusive waiver of the appeal, and in such case, the court shall dismiss the same. Appellee need not file answer, but may do so.

SEC. 21. Special assessments on given improvement—procedure by county auditor and treasurer. When the board of supervisors has entered its final order as to the amounts of all special assessments on a given improvement, the county auditor shall at once certify a list of such assessments and a list of the real estate upon which each assessment has been levied, with the specific designation of the district embracing such real estate, to the county treasurer, who shall enter each assessment upon the tax books and continue such entry until such Each special assessment and all installments assessment is paid. thereof shall be a lien upon the real estate upon which it is levied from the date of such certification by the county auditor, to the same extent and in the same manner as taxes levied for state and county purposes.

- 12 Changes in the amount of any special assessment by reason of any 13 ruling of the district court on appeals, shall be likewise certified and 14 the county treasurer shall make the proper corrections on his books.
 - SEC. 22. Assessment district—unit—hard surfacing—separate fund. Each assessment district shall be considered a unit and all funds 1 received by the county treasurer for and on behalf of the hard surfacing of such unit shall be carried as a distinct and separate account and under the same specific name as that used by the board in establishing 5 such unit.

County road certificates—board may issue—what certifi-SEC. 23. cates shall recite—subsequent holder—fund for payment. In order to render immediately available that amount of the cost of an improvement which has been specially assessed, the board may issue road certificates in the name of the county in an aggregate amount not exceeding 4 the then unpaid amount of the special assessment levied in said district. 5 6 Each issue of certificates shall be under, and in accordance with, a duly 7 adopted resolution of the board which shall be entered at large in the minutes of the proceedings of the board, and which shall recite: (1), 8 9 the name or designation of the road district on account of which the certificates are issued; (2), that a stated amount (naming the amount) has been specially assessed against the lands within said district; (3), 10 11 that a stated amount of said aggregate special assessment has not yet been paid (naming said unpaid amount); (4), that it is necessary to render said unpaid amount immediately available; (5), the number of road certificates authorized and the specific amount of each certificate; 12 13 14 15 16 (6), the specific numbering or designation of each certificate; (7), the rate of interest which each certificate shall bear from date, to wit, not 17 to exceed six per cent per annum; (8), the fact that said certificates are 18 19 payable solely from the proceeds of the special assessments which have been levied on the lands within said district; (9), that each certificate shall be payable on or before the first day of January of the first year 20 21 22 following the maturity of the last installment of said special assess-23 ments, and that interest thereon shall be paid annually; (10), the 24 authorization to the chairman of the board, and to the county auditor 25 respectively, to sign and countersign each of said certificates. Upon 26 the signing of each of said certificates by the chairman of the board, said certificates shall be delivered to the county auditor, who shall 27 28 countersign the same, charge the county treasurer with the amount thereof, and deliver the same to such latter officer, who shall be responsible therefor on his bond. The treasurer may apply said certi-29 30 ficates in payment of any warrants duly authorized and issued for hard 31 32 surfacing the roads within said district, or he may sell the same for 33 the best attainable price and for not less than par plus accrued interest 34 and apply the proceeds in payment of such authorized warrants. Said certificates shall be retired in the order of the consecutive numbering 35 thereof. The county treasurer shall, on or in connection with the road 36 account for said district, clearly enter the name and post office address 37 of all persons to whom any of said certificates are issued, with a par-38 ticular designation of the certificates delivered to each person. Any 39 subsequent holder may present his certificates to the county treasurer 40 and cause his name and post office address to be entered in lieu of that 41 of such former holder. Whenever the fund for such particular dis-42 trict has money sufficient to pay the first retirable certificate or certi-43

ficates, the county treasurer shall, by mail, as shown by his records, promptly notify the holder of such certificate of such fact, and from and after the mailing of such letter all interest on such certificate shall cease.

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SEC. 24. Road certificates—county board may issue—procedure of officials when allotment available. The board of supervisors of any county which is proceeding with the drainage, grading and hard surfacing of its roads without the aid of a bond issue, may, by the issuance of road certificates, anticipate the annual allotment of the primary road fund for said county, for the current and succeeding year. Such certificates shall be authorized by a duly adopted resolution which shall specify, (1) the allotment or allotments which are to be anticipated, (2) the amount of certificates authorized, which amount for any such anticipated year shall not exceed a sum equal to ninety per cent of the county's allotment for the year preceding that in which the authorization is made, (3) the denominations of each certificate, (4) the rate of interest which each certificate shall bear, which shall not exceed six per cent per annum, payable annually, and (5) the authorization of the chairman of the board of supervisors and of the county auditor, respectively, to sign and countersign such certificates. Each certificate shall recite the allotment of which it is anticipatory, and shall be payable on or before the last day of the year for which such allotment has been anticipated, and shall recite that it is payable solely from the future proceeds of the county's allotment of the primary road fund. The record of such certificate by the county auditor, the receipt, record, handling and disbursement of the same by the county treasurer, and the latter's responsibility therefor, shall be the same as provided herein for road certificates issued for special assessments on benefited property. Such anticipated allotments shall stand pledged for the payment of such certificates and shall be used for no other purpose. As soon as said anticipated allotment is available to the county, the state highway commission shall notify the county treasurer of such fact, and the county treasurer shall at once forward to the said commission the canceled vouchers which were paid from the proceeds of the certificates issued in anticipation of such allotment, and thereupon the said commission shall forward to the state auditor. in favor of the county treasurer, a voucher for the amount of said canceled claims with interest thereon sufficient to balance the interest on an equal amount of certificates to the first day of the next succeeding The auditor of state shall issue his warrant for said amount month. and the treasurer of state shall pay the same out of the primary road fund. The county treasurer immediately upon receipt of said funds, shall notify the holders of said certificates that said certificates will be met on presentation, and from and after the mailing of said notice, interest on said certificates shall cease. Said funds so received shall be used solely for the purpose of retiring said certificates. any reason, the amount realized from an anticipated allotment be insufficient to meet the legally issued certificates, the deficiency shall be met from the county's first accruing allotment thereafter.

SEC. 25. County primary roads—improvements—submission to voters—bonds—authorization and certification. If any county desires to hasten the drainage and grading or the hard surfacing of the primary roads of its county at a more rapid rate than would be accom-

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plished by merely employing each year its allotted portion of the primary road fund for said year, it may proceed as follows: The board 5 6 may submit or upon petition of a number of the qualified voters of the county equal to 20% of the total vote cast in said county at the last 8 preceding general election, presented to the board in writing so to do, 9 must submit to the voters of the county at a general election, or at a special election called by the board for such purpose, the question of 10 issuing bonds for the purpose of raising funds to meet the cost of such 11 12 work, and to provide for the retirement of such bonds and interest 13 thereon. Notice of such election shall be given by publication once 14 each week for two successive weeks in all the official newspapers of 15 the county, stating the time when such election will be held, and sub-16 stantially the proposition that will be submitted. The last publication 17 to be at least five days prior to the day such election is to be held. Special elections shall be conducted in the same manner as general 18 elections are conducted. Said question shall be set forth on the bal-19 20 lots substantially as follows: "Shall the board of supervisors be 21 authorized to issue bonds from year to year, in the aggregate amount 22 not exceeding dollars, for the purpose of providing 23 the funds for hard surfacing the primary roads of the county, and to levy a tax on all the property in the county from year to year not 24 25 exceeding mills in any one year, for the payment of the principal and interest of said bonds, provided, however, that the annual allotments to the county of the primary road fund shall be 26 27 28 used to retire said bonds as they mature, and only such portion of said tax shall be levied from year to year as may be necessary (1) to pay the interest annually, and (2) to meet any deficiency, if any between the amount of the principal of the bonds and the said allot-29 30 31 ments from the primary road fund, together with assessments on benefited property provided by law." Immediately to the right of 32 33 34 said proposition shall appear two squares of appropriate size, one above 35 the other. Immediately after the first square shall appear the word "yes". Immediately after the other square shall appear the word 36 "no". The voter shall indicate his vote by a cross in the appropriate 37 88 square. The returns of said elections shall be canvassed by the board, 39 and its findings shall be entered at large in the minutes of its proceed-40 ings. No proceedings to test or review the legality or correctness of 41 said election shall be maintainable unless instituted within thirty days 42 after the findings of the board have been entered upon the record. 43 The fact of each authorization of bonds by a county shall be at once 44 certified by the county auditor to the state highway commission, with 45 such data relative thereto as the commission may demand.

SEC. 26. Serial bonds—board may issue—conditions—maturity, etc. If a majority of the votes be in favor of such issue of bonds and tax levy, the board shall from time to time, as necessary to meet the construction cost and expenses incidental thereto, not provided for by funds immediately available from the primary road fund, or from proceeds of special benefit assessments heretofore provided for, issue serial bonds in denominations of five hundred dollars or one thousand dollars each, and at a rate of interest, payable annually, not exceeding five per cent per annum. Bonds and annual interest thereon shall mature on the first day of May. Each bond shall provide that the same shall be payable at the option of the county, on any interest payment date on or after five years from the date of the bond. No bonds

shall be sold for less than par value plus accrued interest. No bonds shall be issued with maturity date postponed more than fifteen years.

SEC. 27. Bond issue, etc.—procedure of county board—tax levy—limitation. If a majority of the voters be in favor of such bond issue and tax levy, the board of supervisors shall, each year thereafter during the life of the bonds, levy on all the property of the county such part of such authorized tax as will clearly meet (1) the matured or maturing interest for the ensuing year on all such outstanding bonds, and (2) any amount of maturing principal of bonds, provided, however, that only so much of said tax shall be levied in any year for principal of said bonds, if any, as cannot be met (a) by the county's allotment of the primary road fund available for such ensuing year, and (b) by the proceeds of special assessments on benefited property.

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Bond issue—serial form—authorization by resolution specific provisions. All bonds issued under the provisions of this act shall be issued in serial form. Each issue shall be authorized by a duly adopted resolution of the board, which resolution shall be entered at large in the minutes of the board. Such resolution shall clearly specify the number of bonds authorized, the amount of each bond, the number or designation of each bond, the rate of interest which each bond shall bear from date, which interest shall not exceed five per cent per annum, payable annually, the date of maturity of each bond, and the authorization to the chairman of the board to sign, and to the county auditor to countersign, the same. When signed and countersigned, the county auditor shall charge the county treasurer with the amount of same and deliver the same to the county treasurer, who shall be responsible therefor on his bond. The county treasurer shall, when so directed by the board, apply any part or all of said bonds in payment of any warrants duly authorized and issued for the particular purpose for which such bonds are issued, provided the same are applied, for at least par of such bonds plus all accrued interest, or the county treasurer shall, when so directed by the board, advertise and sell any part or all of said bonds for the best attainable price, and for not less than par plus all accrued interest, and apply the proceeds wholly for a like purpose. Said advertisement shall be inserted once a week for at least two weeks in one official county paper in the county, and for a like period in at least one newspaper of general circulation throughout the state, and may include one or more periodicals devoted to the interest of investors. Bonds of each series shall be retired in the order of the issuance of each series. The county treasurer shall, in disposing of said bonds, keep an accurate record of the name and post office address of all persons to whom any of said bonds are issued, with a particular designation and description of the bonds delivered to each person. Any subsequent holder of any of such bonds may present the same to the county treasurer and cause his name and post office address to be entered in lieu of such former Whenever the fund from which such bonds are payable is sufficient to pay the legally retirable series of any issue of bonds, the county treasurer shall, by mail, as shown by his records, promptly notify the record holder thereof of such fact, and from and after the expiration of twenty days from the mailing of such notice, all interest on such bonds shall cease. If bonds are presented and paid prior to the expiration of such time, interest shall be computed only to the

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- time of such presentation and payment. Bonds, and road certificates (whether issued in anticipation of special assessments or in anticipation of annual allotments of the primary road fund), shall not be taxed.
 - SEC. 29. Anticipatory bonds or road certificates—county auditor—duty of. The county auditor shall certify to the state highway commission a correct copy of each resolution which authorizes the issuance of bonds or road certificates which are anticipatory either of special assessments or annual allotments, and from time to time a like certificate as to the actual issuance of bonds or road certificates, under such resolution, together with such data relative thereto as the commission may demand.
 - SEC. 30. Available funds—retirement by purchase when not required. Whenever available funds created under this act are not needed for pending or contemplated improvements, the board of supervisors may, with the consent of any holder of immatured bonds, retire the same by purchase at a price not exceeding par and accrued interest.
- Hard surfacing of primary roads—county may hastenprocedure. If any county desires to proceed with the hard surfacing 1 of the primary roads of said county at a more rapid rate than would be accomplished by merely employing its allotted portion of the primary road fund as it becomes available from year to year, it may in lieu of the procedure provided in section 25 hereof, proceed as follows: The board of supervisors may enter into one or more tentative contracts for the hard surfacing of any designated number of divisions of one or more of such roads of its county. Such tentative contract or contracts shall be entered into in the same manner and under the same formality and procedure heretofore prescribed for the execution of contracts. Such tentative contracts shall not be effective as contracts until validated by the voters of the county as herein provided, and shall so recite. Upon the execution of such tentative con-9 10 11 12 13 tract or contracts, the board of supervisors may submit to the voters 14 15 of the county, at a general election or at a special election called by the board for such purpose, the question of validating said contract or 16 17 contracts and of issuing bonds and of levying a tax to meet the cost of 18 such work. Special elections shall be conducted in the same manner as general elections are conducted. Notice of such election shall be 19 given by publication once each week for two successive weeks in all 20 21 the official newspapers of the county, stating the time when such election will be held, and substantially the proposition that will be 22 submitted. The last publication to be at least five days prior to the 23 24 day such election is to be held. If any such contract is to be submitted for validation, the said questions shall be set forth on the ballots substantially as follows: "Shall the following contract be validated, to 25 26 27 wit: the contract entered into by the board of supervisors on the 28 day of and approved by the state highway 29 commission on the day of between 30 31 road with material, and shall the board of supervisors be authorized to issue bonds of this county in an amount not 32 33 34 exceeding dollars for the purpose of providing the funds with which to pay for such hard surfacing, and shall the board of supervisors be authorized to levy a tax from year to year on all the

property in the county in an amount not exceeding 38 mills in any one year for the payment of the principal and interest of said bonds, provided, however, that the annual allotments to the county of the primary road fund shall be used to retire the bonds as 39 40 they mature, and only such portion of said tax shall be levied, if any, 41 as is necessary to pay the interest annually and to meet any defi-ciency between the maturing principal of such bonds and the allot-42 43 ments aforesaid?" Immediately to the right of said proposition shall 44 45 appear two squares, one above the other. Immediately after the first square shall appear the word "yes". Immediately after the other square shall appear the word "no". The voter shall indicate his vote by a cross in the appropriate square. If more than one contract is to 46 **47** · 48 49 be submitted at said election, for validation and for authorization to 50 issue bonds and to make tax levy, the proposition pertaining to each 51 contract shall be separately stated on the same ballot and each proposi-52 tion shall be complete in itself, but the voting thereon shall be collectively and not separately.

SEC. 32. Hard surfacing — election returns — contract in fact, etc. The returns of such election shall be canvassed by the board of supervisors, and its findings shall be entered at large in the minutes of the proceedings. If more than one contract has been submitted, and if a majority of the votes be against the validation of such tentative contracts then all the said contracts submitted at said election shall be of no further force and effect. If the majority of the votes be in favor of such tentative contract or contracts, then the same shall be deemed a contract in fact. Actions to test the legality of such election or of any proceedings relating thereto, shall be instituted within thirty days after the findings of the board as to such election have been entered of record, and not afterwards.

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Validated contracts—serial bond issue—sale—maturity. If said contract or contracts be validated, the board of supervisors shall from time to time, and as necessary to meet the construction 3 cost and expense incidental thereto, issue serial bonds in such denominations and amounts as will, in its judgment, afford the most advan-4 tageous sale, and at a rate of interest, payable annually, not exceeding five per cent per annum, provided that said bonds shall only be issued for such part of such costs and expenses which cannot be met by the 8 funds immediately available from the primary road fund and from the 9 proceeds of special assessments herein provided for. No bonds shall 10 be sold for less than par value plus all accrued interest thereon. No bonds shall be issued with maturity date postponed more than fifteen 11 12 years.

SEC. 34. Validated contracts—yearly tax levy—requirements—balance to county fund. If said contract or contracts be validated, the board of supervisors shall each year thereafter, and during the life of the bonds, levy such tax within the limits authorized at said election, on all the property in the county as will fully meet, first, all matured or maturing interest for the ensuing year on all oustanding bonds, and second, any amount of matured or maturing principal of bonds for the ensuing year, if any, which cannot be paid from the county's estimated allotment of the primary road fund for such year and from proceeds of special assessments, and any balance remaining in said fund as pro-

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10 ceeds of said levy when all bonds and interest thereon shall have been 11 paid, shall be transferred to the county road cash fund of such county.

Cities—highways within limits—county board not to improve; towns—draining and grading—hard surfacing—maintenance—location of improvements. The board of supervisors shall not drain, grade or hard surface any highway within the limits of cities. Draining and grading on the primary system within towns shall be done by said town at its own expense. The board of supervisors is hereby given plenary jurisdiction to hard surface, within any town, any road or street which is a continuation of the primary road system of the county, providing that no hard surfacing constructed hereunder in any town shall exceed eighteen feet in width. After the completion of such improvement the same shall be maintained by the town and such town shall rest under the same obligation of care as to such improvement as is now provided by law for roads and streets generally. Any such town, through its council, and each county of the state, through its board of supervisors, are hereby authorized to enter into written agreements, subject to the approval of the state highway commission, to determine the location of such improvements within such towns. In case of disagreement, the matter shall be referred to the state highway commission, whose decision shall be final.

SEC. 36. Adjoining counties—hard surfacing—joint agreement of boards—procedure. Boards of supervisors of adjoining counties may jointly agree on a district for the hard surfacing of roads in the following cases:

1. When a primary road substantially parallels a county boundary

line and is not more than one mile from such boundary line, or

2. When a primary road approaches a county boundary line at such an angle that the hard surfacing hereunder of such road will reasonably necessitate a district with a substantial part thereof in different counties, or

3. When a primary road constitutes a common boundary line between different counties.

In case of common boundary line roads, said boards may also jointly agree as to which county, through its board of supervisors, shall construct said improvement. Such agreements shall be subject to the approval of the state highway commission. If such agreements are entered into and so approved, the county in which the paralleling or angling road is situated shall construct the said improvement as herein provided. If such agreements are entered into relative to a common boundary line road, said improvement shall be constructed by the county agreed on. Should said boards be unable to agree on the district for the improvement of a paralleling or angling road, or should the boards be unable to agree on the district for the improvement of a common boundary line road and also as to which board shall construct the improvement, either board may apply to the state highway commission for a decision in the matter. The said commission shall, by proper order, fix the limits of the district. It shall also determine which county shall construct the hard surfacing on the common boundary line road. Said order shall be final. Such order shall be certified to each board, and the board of the county to which construction has been assigned shall enter such order at large in the minutes of its proceedings, and proceed with the construction of such hard surfacing

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in the same manner as though the district and the real estate therein were wholly within their county, except that the board of apportionment shall file its report with the board of supervisors of all counties in which any of such real estate is located. The county auditor of the county constructing the hard surfacing shall fix a time for a hearing on said report, and shall cause notice thereof to be given as in cases where the district and the real estate therein are wholly within one county, except that said notice shall be published in one of the official newspapers of each of the counties in which any of the real estate is situated. All subsequent proceedings including objections, final confirmation and appeals shall proceed in the same manner as though the real estate therein were wholly within the constructing county, except that the county auditor of the county constructing the improvement shall, after the final apportionment has been determined and levied, certify a list of the real estate lying in the nonconstructing county or counties and the amount levied thereon, to the county auditor and treasurer of such nonconstructing county. Such assessment and levy, when so certified, shall have the same force and effect as though the same had been duly and legally made by the board of supervisors of such nonconstructing county, and the board of supervisors, auditor and treasurer of such nonconstructing county shall henceforth proceed with the collection of said levy on such real estate in their county as though such levy had arisen out of an improvement proceeding wholly within their county, and when the amount of such levy has been collected, either by cash payments by the property owner, or by the sale of certificates, said county treasurer shall hold the same as a reimbursement to said county on its allotments from the primary road fund. As soon as the final apportionment and levy have been made, the board of supervisors of the constructing county shall, through its county auditor, certify to the state highway commission the total amount of the levies on the real estate in the nonconstructing counties, and the state highway commission shall credit the constructing county and charge the nonconstructing county with the amount of such certificate. If the improvement is for hard surfacing a county boundary line road, that portion of the total cost thereof not specially assessable, to wit, seventy-five per cent, shall be taken equally from each county's apportionment of the primary road fund. If the improvement is for hard surfacing a paralleling or angling road, said seventy-five per cent of the total cost shall be taken wholly from the apportionment of the county wherein the paralleling or angling road is located. Any differences, not herein specifically provided for, arising between different counties, relative to the improvement of common boundary line roads, shall be referred to the state highway commission, and its decision shall be final.

SEC. 37. Corporate line of city—public highway located along—hard surfacing—division of cost—road certificates, etc. Whenever any public highway that is a part of the primary road system is located along the corporate line of any city, it may be improved by hard surfacing by the board of supervisors as part of the primary system under this act. In such case, one-half the cost of such hard surfacing along said corporate line shall be paid by such city, and the board of supervisors of the county and the city council of such city are hereby authorized to agree in writing for the payment by the city of one-half the cost of such improvement, and in case they cannot

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10 agree upon the amount to be paid by the city, and date when payment is to be made, the matter shall be referred to the state highway com-11 mission whose decision shall be final. Said city may pay said amount 12 13 from its general fund, or it may proceed under sections 840-h to 840-r, both inclusive, supplemental supplement to the code, 1915, for the assessment and collection of such cost, or it may pay in the first instance from such general fund and reimburse said fund thereafter -14 15 16 17 from proceeds realized from such assessment proceeding. The city in 18 such case, for prompt realization of funds, shall have the right to issue 19 road certificates in anticipation of taxes and assessments to be realized from such assessment proceeding under sections 840-h to 840-r, sup-20 21 plemental supplement to the code, 1915.

Primary roads outside of towns-patrol system-powers of highway commission. Primary roads outside of towns shall be maintained by the board of supervisors under the patrol system provided by chapter 316 of the acts of the thirty-seventh general assembly, and when so maintained under the said patrol system to the satisfaction of the state highway commission, the county's allotment of the primary road fund may be drawn on for such maintenance. Primary roads, after the hard surfacing of the same, shall be maintained under said patrol system wholly out of the county's allotment of the primary road fund. If any county fails to maintain any of its hard surfaced roads to the satisfaction of the state highway commission, said commission shall have power to assume charge of such maintenance and pay therefor out of said county's allotment of the primary road fund. The amount of maintenance vouchers, when the work has been done by the said commission, shall be charged to the county's allotment account, and warrants for the amount of such vouchers shall be issued by the auditor of state on presentation of such vouchers, and paid by the treasurer of state as in other cases. case any town fails to do the draining and grading required to be done in such town in primary roads about to be improved hereunder or fails to maintain, to the satisfaction of the state highway commission, any hard surfacing constructed hereunder in said town, the said commission shall have power to assume charge of such grading, draining, or maintenance and pay for the same from the primary fund belonging to said county, and, in such case, the cost thereof shall be certified by said commission to the county treasurer, who shall reimburse the primary fund of the county by deducting the amount from the next succeeding apportionment of tax funds belonging to the general fund of said town.

Lateral or other additional roads. After the primary road system, as now constituted, or as it may hereafter be constituted by authorized modifications, is fully improved by hard surfacing or graveling as by this act provided, the state highway commission shall add such lateral or other additional roads to said system in any county as the board of supervisors may recommend, and after such addition the board may proceed with the improvement of such added roads with hard surfacing or graveling under the terms of this act. In the resolution providing for the submission to the voters of the question of a bond issue for development of the primary system as provided in section 25 hereof, the board may also outline or indicate any lateral roads, part of the secondary system, which it ultimately

contemplates improving after the primary system has been finished, but such action shall not be deemed a material matter in any way affecting the validity of such bond issue for such primary roads, nor shall such action interfere in any way with the earlier improvement of such lateral roads under statutes relating to the improvement of roads in the secondary system.

SEC. 40. Road material or machinery—authorization to pur- government equipment — county apportionment chase, etc. expense. The state highway commission, with the consent of the board of supervisors of any county, is authorized to purchase for and on behalf of any such county, road material or road machinery, after receiving competitive bids, and to pay for the same out of such county's allotment of the primary road fund, and is directed to purchase, rent or lease any machinery or other articles necessary for the use and most economical operation of field engineering work, the testing of materials, the preparation of plans, and for allied purposes, in order to enable the commission to carry out the provisions of this act, and to pay for the same out of the state highway commission maintenance fund. Should the government of the United States provide for free distribution among the states, of machinery or other equipment suitable for use in road improvement, the state highway commission is empowered to receive and receipt for such machinery and equipment, and to take such action as will secure to the state the benefit of any such tenders by the federal authorities. Said commission is further authorized, in the event of such distribution to the states by the federal authorities, to make such apportionment of said machinery or other equipment among the counties of the state as in its judgment will best facilitate work in progress or contemplated by any county or counties, but the title and right of possession of such property so received from the federal government shall at all times rest in the state highway commission for the use and benefit of the state. The executive council is hereby authorized to pay the expense, if any, attending the transportation of such machinery or other equipment to the state of Iowa, out of any funds in the state treasury not otherwise appropriated.

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SEC. 41. Certificates or bonds—issue in violation of act—board or officer guilty of embezzlement. Any member of the board of supervisors, or other county officer, who authorizes or issues, or permits to be issued, any certificate or bond in violation of the requirements herein specified, or who diverts any authorized certificate or bond, or the proceeds derived therefrom, or any part thereof, to any other purpose than the purpose herein specified, shall be deemed guilty of embezzlement and punished accordingly.

SEC. 42. Federal aid engineering fund—transfer of motor vehicle funds to — uses — vouchers. The federal aid engineering fund, created by chapter 249, laws of the thirty-seventh general assembly, shall be continued, and the treasurer of state is hereby directed annually to transfer to such fund from the funds derived from year to year under the act regulatory of motor vehicles, an amount equal to the estimated cost of plans and specifications for the current year, as certified by the state highway commission. Said fund shall be used for engineering work in connection with federal aid road

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- projects and paid out only on properly itemized vouchers approved 10 by the state highway commission and audited by the state board of 11 audit.
 - Bond issue by county limitation. The amount of $\frac{\bar{2}}{3}$ bonds issued under this act by any county shall not, when added to all other indebtedness of the county, exceed in the aggregate three per cent on the actual value of the taxable property within such county, any other statute to the contrary notwithstanding-to be ascertained by the last state and county tax list previous to the incurring of such indebtedness.
 - Donations of property acceptance by board title - obligation and accounting. The board of supervisors is empowered to accept on behalf of the county donations of property in aid of highway construction, and from and after such acceptance the title to such property shall vest in the county for the sole purpose for which donated, and the obligation on the part of the officials charged with the possession and disbursement thereof to properly account therefor shall be the same as attends any other property of the county.
- Repeal state highway commission maintenance fund. Section one thousand five hundred seventy-one-m thirty-two (1571-m32), supplemental supplement to the code, 1915, is hereby repealed and there is hereby created a fund for the maintenance of the state highway commission consisting of two and one-half per cent of all moneys paid into the state treasury under the act regulations. 2 3 4 5 6 Said fund shall be used for latory of licenses on motor vehicles. no other purpose than as a maintenance fund for said state highway 8 commission, and shall be drawn out only on warrants drawn by the auditor of state on itemized vouchers approved by the state high-way commission. The expenditures of said commission shall be audited by the executive council, and a full and complete report of 9 10 11 12 all said expenditures shall be published in the annual report under the act creating the state highway commission. At the end of each biennial period, the unexpended funds remaining in the highway maintenance fund for said biennial period shall be placed to the 13 14 15 16 credit of the primary road fund.
 - Secondary road system classes of roads funds SEC. 46 Secondary road system — classes of roads — funds pledged — when effective. The secondary road system shall embrace the following classes of roads: (1) County roads which now exist of record, or which may hereafter exist of record by additions from the township roads, exclusive of all roads of the primary road system, and (2) township roads, which shall embrace all other roads not included within cities and towns. The county road cash fund, under the jurisdiction of the board of supervisors, and the township road funds, under the jurisdiction of the township trustees, are hereby wholly dedicated and pledged after July 1, 1920, to the county and township roads respectively as provided by law.
 - Secondary road system improvements powers of In order to provide for the graveling, oiling, boards — procedure. or other suitable surfacing of roads of the secondary system, the board of supervisors shall have power, on petition therefor, to estab-

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lish road assessment districts, but such districts need not necessarily follow the zone limits provided herein for the improvements of primary roads. Said petition shall intelligently describe the lands within said proposed district, and the road or roads therein which the petitioners desire improved, and the general nature of the improvement proposed on each of said roads. Improvements may be proposed in the alternative. Said petitions shall be signed by twenty per cent of the owners of the lands within the proposed district who are residents of the county. Said petition shall be filed with the county auditor, whereupon the board of supervisors shall cause the county engineer to personally examine all the roads within such proposed district and to determine the relation of such roads to the lands within such proposed district, and the relation of such roads to any of the roads of the primary road system, and the necessity, if any, for further grading or draining of such roads. The engineer shall embody his findings in a report to said board. He may recommend the establishment of the district as requested, or with such modifications as, in his judgment, are advisable, including a recommendation as to an increase or decrease of the size of the district as proposed by the petitioners. The engineer's report shall include a plat showing, in accordance with his recommendations, the highways to be improved and benefited. Upon the filing of said report by the engineer, the board of supervisors shall fix a time for hearing thereon, and shall cause the county auditor to serve notice by publication as hereinafter provided, of the pendency of said petition on all owners of said land lying within said proposed district, as recommended by the engineer. Said notice shall contain the time and place of hearing on said petition, an intelligent description of all of the lands lying within said district, and the ownership thereof, as shown by the transfer books in the auditor's office, and shall be published for two consecutive weeks in some newspaper published in the English language within the proposed district, if there be such newspaper, and if there be no such newspaper within such district, then the said notice shall be so published in some such newspaper in the county as near as practicable to said district. Proof of such publication shall be made by the publisher by affidavit duly filed with the county auditor. Hearings on said petition may be adjourned from time to time without loss of jurisdiction on the part of the board. On the final hearing, the board shall proceed to a determination of said matter. It may reject the proposal or it may approve the same and establish the district as petitioned for. It may modify the petition either by excluding lands therefrom or by adding lands thereto, or otherwise modify the same, or the board may withhold final order in such matter until such roads, or any designated part thereof, are drained or graded to their satisfaction. No lack of definiteness, either in the petition or in the engineer's report, shall be deemed a jurisdictional defect, and the final order of the board of supervisors establishing the district shall be final. In establishing a district, the board of supervisors shall determine and enter of record the general nature of the improvement to be constructed on the different roads within the district, or may determine such improvements in the alternative and may determine on one class of improvement for some roads and a different class for other roads.

- SEC. 48. Secondary road system establishment of district duty of county board. Upon the establishment of a district on said secondary road system, the board of supervisors shall file with the state highway commission a copy of the order establishing the district and a copy of the engineer's plat.
- County engineer plans and specifications procedure SEC. 49. Upon the establishment of a district in such secof county board. 1 ondary road system, the county engineer shall prepare the plans for the improvements contemplated by the order of the board establish-ing the district, which plans shall be accompanied by the standard specifications of the state highway commission for the class of improvements contemplated. Upon the filing of said plans and specifications, and upon receiving the agreement of the township or townships to pay their portion of the improvement of township roads, if any, the board shall, in accordance with their order relative to the class or classes of improvements, proceed to advertise for bids, and 10 shall proceed as provided in section 11 of this act, provided that con-11 tracts involving less than five thousand dollars need not be approved 12 13 by the state highway commission.
 - SEC. 50. Secondary roads contracts specific duty of board as to inspection bills and warrants responsibility. It shall be the specific duty of the board of supervisors to see that all contracts on said secondary roads are faithfully executed. The county engineer shall maintain competent inspection of the work during the progress thereof, and in the certification of bills and the issuance of warrants the engineer and the county auditor shall rest under the same responsibility as now attends such acts relative to road work, and tile, tiling, culvert and bridge construction.
- Secondary road system improvement and maintenance — apportionment of cost. The total cost of improving a county road in said secondary system within said district, by oiling, graveling or other suitable surfacing, shall be apportioned and paid in the proportion of seventy-five per cent from the county road cash fund and twenty-five per cent from assessments on benefited lands. fund and twenty-five per cent from assessments on benefited lands. The total cost of so improving a township road within said district shall be apportioned and paid in the proportion of twenty-five per cent from the county road cash fund, fifty per cent from the township road funds of the township or townships embracing said township road (according to their relative mileage) and twenty-five per cent from the special assessments on benefited lands. A county road, after it is so improved, shall be maintained, by the board of supervisors from the county road cash fund. A township road after it is 10 11 12 13 visors, from the county road cash fund. A township road, after it is 14 so improved, shall be maintained by the township trustees from town-15 ship funds, unless the improvement is of so substantial and permanent a nature, as that the board of supervisors shall by resolution add such 16 17 road to the county road system, to be maintained as such.
 - SEC. 52. County and township roads cost of improvements how paid reimbursement of funds, etc. The total cost of such improvements on said secondary roads shall, in the first instance be paid from the county road cash fund, or jointly from such fund and from the proceeds of all special assessments and road certificates issued against special assessments on lands within the district, or by

direct application of such certificates to such cost. In case of the 7 improvement of a county road, the said county road cash fund shall 8 be reimbursed for amounts advanced in excess of its legal contribution, from the proceeds of all assessments on benefited property, and from the proceeds of all road certificates which represent such special 10 assessments. In case of the improvement of a township road, said 11 12 fund shall be reimbursed to the extent of twenty-five per cent of the 13 total cost of the improvements from said special assessments and 14 road certificates, and fifty per cent from the township road fund, or 15 the township drag fund, or from the township drainage fund or from any or all of said funds. The trustees are authorized to transfer to 17 the county from any or all of such township funds the amount sufficient to effect such reimbursement. Should the trustees neglect to 18 19 make such transfers, the county treasurer, on order from the board, 20 shall withhold from such township sufficient of its tax funds as will 21 effect such reimbursement, and transfer such amount to the county 22 road cash fund, or the board of supervisors may levy such direct tax against the property within said delinquent township as will effect 24 such reimbursement. If the district as finally established, embraces 25 and contemplates the improvement of a township road, the board of supervisors shall proceed no farther as to such township road until 27 the township which embraces such road shall agree in writing, signed 28 by a majority of its trustees, to pay its portion, as herein required, of the total cost of said improvement. Said written agreement shall be deemed the financial obligation of the township and not of the 30 31 trustees individually. If such township road is on a township line, such agreement shall be executed by both townships, and one half 32 of that portion of the cost payable from township funds shall be 33 34 borne by such township.

SEC. 53. Districts embracing secondary roads — assessments — apportionment. etc. Special assessments shall be levied upon the lands within districts embracing secondary roads, in the aggregate amounts hereinbefore provided, and such amount shall be apportioned and levied within said district in the manner heretofore provided in case of improvements within primary road districts, it being the intent of this section that the appointment of apportioners, the apportioning of benefits, the notice thereof and hearing thereon, and all procedure in connection therewith which leads to and culminates in the final collection and payment of such benefits, including the issuance of road certificates, shall be governed by the provisions of this act applicable thereto, except that no additional lands shall be included within the district after same is established by the board of supervisors.

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5 6 7 SEC. 54. County road building fund — tax levy. Section one thousand three hundred three (1303), supplemental supplement to the code, 1915, as amended by chapter six (6) of the acts of the thirty-seventh general assembly, is hereby amended by inserting a period after the word "fund" in the second line of paragraph five (5) of said section, and by striking out all remaining portions of said paragraph.

SEC. 55. Township roads — additional tax levy. The township trustees are hereby empowered to levy an additional tax on all the taxable values in the township not exceeding two mills for use on

- 4 township roads, said levy to be additional to all existing township bevies.
- SEC. 56. Repealed specific sections and all other acts inconsistent or in conflict. Sections fifteen hundred twenty-seven-f (1527-f) to fifteen hundred twenty-seven-r (1527-r) inclusive, supplement to the code, 1913, and all other acts and parts of acts in so far as the same may be inconsistent, or in conflict, with the provisions of this act are hereby repealed.
- SEC. 57. Publication of act explanatory notes number, etc.

 Promptly upon the passage of this act, the state highway commission shall cause the same to be published, by the state, together with such explanatory notes as it may deem advisable, and in such number as the executive council shall authorize, and the same shall be paid for as other state printing.
- SEC. 58. Primary road fund quarterly credit where derived from when available. The state treasurer shall, quarterly, credit, to the primary road fund, all sums accruing after January 1, 1920, to the state as interest on deposits of funds derived by the state from acts regulatory of motor vehicles, except interest on such part, if any, of said fund as may be retained in the state treasury as a maintenance fund for the administration of the motor vehicle department.
- SEC. 59. Publication clause. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Des Moines Register and Des Moines Capital, newspapers published at Des Moines, Iowa.

Approved April 16, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Register and the Des Moines Capital April 19, 1919.

W. S. ALLEN, Secretary of State.

CHAPTER 238.

COMMISSION OF ANIMAL HEALTH.

S. F. 430.

AN ACT to amend the law as it appears in section twenty-five hundred thirty-eight-(2538-r) supplement to the code, 1913, relating to commission of animal health.

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

SECTION 1. Commission — how constituted — appointment — confirmation — term. The law as it appears in section twenty-five hundred thirty-eight-r (2538-r) supplement to the code 1913, is hereby amended by striking out the words "two stock raisers" in line four of said section and inserting the following in lieu thereof; "four stock raisers", and striking out the period in line five thereof and inserting the following in lieu thereof: "and confirmed by a two-