is hereby repealed and the following enacted in lieu thereof: school corporation shall be allowed to become indebted for the purpose of building and furnishing a school house, or school houses and additions thereto, gymnasium, teachers' or superintendents' home or 6 7 homes; and procuring a site or sites therefor, or for the purpose of purchasing land to add to a site already owned, to an amount not to exceed in the aggregate, including all other indebtedness, five per 8 9 centum of the actual value of the taxable property within such school corporation, such value to be ascertained by the last county tax list 10 11 previous to the incurring of such indebtedness, anything contained in 12 section thirteen hundred six-b (1306-b) supplement to the code, 1913, 13 14 to the contrary notwithstanding.

Approved April 22, A. D. 1919.

CHAPTER 315.

JOINT ACTION OF COUNTIES, CITIES AND TOWNS FOR STREET AND HIGHWAY IMPROVEMENT.

S. F. 322.

AN ACT to empower and authorize the grading, paving and curbing of certain streets and highways by the joint action of counties, cities and towns.

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

SECTION 1. State or federal institution — thoroughfare from county seat to — authorization to improve, etc. That in all counties in which there is located a permanent federal or state institution within a distance of five miles from the corporate limits of the county seat, to which institution there is a main traveled thoroughfare leading from said county seat to said institution through another city or town in the county, such counties, cities or towns shall have the power to improve said thoroughfare to said institution by grading, paving and curbing the same by the joint action of said counties, cities and towns, and shall have the power and authority to maintain and keep said thoroughfare in repair.

SEC. 2. City or town desiring joint action — procedure. Whenever such city or town located as above indicated desires joint action in the improvement, maintenance and repair of any such thoroughfare the council of such city or town shall fix the time and place for a joint meeting of the board of supervisors and the councils of any city or town through which any such thoroughfare runs, and give ten (10) days' written notice of such meeting. On the day fixed for such joint meeting the several bodies above referred to shall organize themselves into a joint board with the mayor of the city initiating the proceedings presiding, and shall then by resolution determine the necessity for the grading, paving and curbing of such thoroughfare, the character and extent thereof, the method of construction, the one or more kinds and size thereof, the property to be assessed therefor,

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the location and terminal points thereof, and the percentage of the 15 total cost thereof to be borne by the county, and by said city and town, or each of them if there be more than one, and cause twenty 16 (20) days' notice of the time when said resolution will be considered 17 18 by such joint board for passage to be given by four publications in each of said cities and towns in some newspaper of general circula-19 tion published therein the last of which shall be not less than two nor 20 21 more than four weeks prior to the time fixed for its consideration, at which time the owners of the property subject to assessment for the same may appear and make objection to the contemplated improvement and the passage of said proposed resolution, at which hearing 24 25 the same may be amended and passed, or passed as proposed. 26 within the limits of either of such corporations no such newspaper is published, then such notice may be given by posting copies thereof 28 in three public places within the limits of the corporation in which no 29 such newspaper is published, two of which places shall be the post-30 office and the mayor's office of such city or town. After the adop-31 tion of the resolution of necessity herein provided for by the joint board, then the board of supervisors and the council of each of said 32 33 cities and towns shall proceed to carry out the terms thereof by initi-34 ating and prosecuting to a completion the necessary proceedings in 35 each of said corporations, except that the proposals for bids and the 36 making of the contract for the improvement shall be left with the 37 city or town initiating the proceedings.

SEC. 3. Benefited districts — proportionate assessment of cost, etc. Such counties, cities and towns shall have power to establish benefited districts to embrace all or such portions of said counties, cities and towns as in the judgment of the board of supervisors and the city council thereof will receive special benefits from the grading, paving and curbing of such thoroughfare, to change the boundaries of same from time to time as may become in the judgment of such board of supervisors and city council just and equitable, and to assess so much of the cost of such grading, paving and curbing against all lots or tracts of land contained in the benefited district within which such improvements are made as shall equal and be in proportion to the special benefits conferred by said improvement and not in excess thereof. In no case shall such assessment exceed twenty-five per centum of the actual value of said lots or tracts at the time of levy thereof.

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- SEC. 4. Order for construction what record shall show. Whenever the resolution of necessity herein above provided for has been adopted and the provisions of the preceding sections complied with, the council initiating the proceedings hereunder may by ordinance or resolution order the construction of said grading, paving and curbing upon a yea and nay vote entered of record, which record shall also show whether such improvement was petitioned for or made on the motion of the council, and whether the improvement was the result of the joint action of the counties cities and towns interested.
- SEC. 5. Annual tax power of counties, etc., to levy. Such counties, cities or towns, as the case may be, shall have power after the completion of any improvement contemplated in this act to levy upon all taxable property, excepting moneys and credits in said counties, cities and towns, an annual tax for the purpose of paying that por-

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- tion of the cost of such improvement not borne by the special assess-7 ments levied against the lots or tracts of land embraced in the improve-8 ment district established therefor, but such levy shall not exceed one 9 mill for any one year.
 - Tax levy limitation bonds and coupons issue of. In no event shall such counties, cities or towns, as the case may be, be authorized and empowered to pay more than fifty per centum of the total cost of any improvement contemplated in this act out of the fund raised by the levy provided for in the preceding section, nor out of any other county, city or town fund, but any such county, city or town may anticipate the collection of taxes authorized to be levied by the preceding section, and for that purpose may issue paving certificates or bonds with interest coupons, and the provisions of chapters 7 and 12, title V, of the code, and chapter 7 of the laws of the thirty-seventh general assembly shall be operative as to such certificates, bonds and coupons insofar as they may be applicable.
 - Certificates or bonds limit of issue payment of. Said certificates, bonds and interest thereon shall be secured by said levy and shall be payable only out of the funds derived therefrom and pledged to the payment of the same, and no certificates or bonds shall be issued in excess of taxes authorized and levied to secure the pay-It shall be the duty of such counties, cities and ment of the same. towns to collect such funds with interest thereon and to hold the same separate and apart in trust for the payment of said certificates, bonds and interest, and to apply the proceeds of said funds pledged for that purpose to the payment of said certificates, bonds and interest.
 - Additional power granted. This act shall be construed as granting additional power without limiting the power already existing in counties, cities and towns, and all the provisions of chapters 7 and 12, title V, of the code, and amendments thereto, so far as the same are additional and not in conflict with this act and applicable thereto, shall be and remain in full force and effect and may be resorted to whenever necessary to carry out the spirit and purpose of this act.
- 1 SEC. 9. Publication clause. This act being deemed of immediate importance shall take effect and be in force from and after its passage and publication in the Des Moines Register and Des Moines Capital, newspapers published in the city of Des Moines, Iowa.

Approved April 22, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Capital April 25, 1919 and in the Des Moines Register April 26, 1919.

W. S. ALLEN, Secretary of State.