

upon all the taxable property within the city and determine the whole percentage of tax necessary to pay the same and the percentage to be paid each year, not exceeding two-thirds ($2/3$) of the maximum annual limit of the tax such city may levy for a bridge fund; and the number of years, not exceeding twenty-five (25), given for the maturity of each installment thereof.

Sec. 4. Limitation - certificates to be filed. No part of such costs shall be levied against the property owned by the city, county, state, or the United States. Certificates of such levy shall be filed with the auditor of the county or counties in which the city is located, setting forth the amount or percentage and maturity of said tax or each installment thereof, upon the assessed valuation of all the property in said city, certified as correct by the city clerk or auditor, and thereupon said tax shall be placed upon the tax lists of the proper county or counties.

Approved January 22, 1924

CHAPTER 112
MUNICIPAL CORPORATIONS

H. P. 168

AN ACT to amend, revise, and codify sections three thousand eight hundred eleven (3811), three thousand eight hundred twenty-five (3825), three thousand eight hundred thirty-six (3836), three thousand eight hundred forty (3840) to three thousand eight hundred forty-three (3843), inclusive, three thousand eight hundred forty-five (3845), and three thousand eight hundred forty-six (3846) of the compiled code of Iowa, and section three thousand eight hundred eight (3808) of the supplement to said code, relating to municipal corporations.

Be It Enacted by the General Assembly of the State of Iowa:

That section three thousand eight hundred eight (3808) of the supplement to the compiled Code of Iowa is amended, revised, and codified to read as follows:

Section 1. Establishment - improvement. Cities and towns shall have power to establish, lay off, open, widen, straighten, narrow, vacate, extend, improve, and repair streets, highways, avenues, alleys, public grounds, wharves, landings, and market places within their ~~their~~ limits; but no street, avenue, highway, or alley dedicated to public use by the proprietor of the ground in any municipal corporation shall be deemed a public street, avenue, highway, or alley, or be under the use or control of such municipality, unless the dedication shall be accepted and confirmed by a resolution specially passed for such purpose.

Sec. 2. Payment of costs of improvements. The expenses of such extension, repairs, and improvement may be paid from the general fund, the grading fund, or from the highway or poll taxes of such cities or towns, or partly from each of such funds, or by assessing all or any portion of the cost thereof on abutting and adjacent property according to the benefits derived from such extension, repairs, and improvements. Such assessments may be made to extend over a period not to exceed twenty (20) years, payable to equal annual installments, and certificates or bonds may be issued in anticipation thereof. The district benefited and in which adjacent property is to be assessed, shall be designated and determined by the council in the resolution ordering such extension, repairs, and improvements, but nothing in this section shall be construed as changing the manner of assessing abutting and adjacent property for the cost of paving, guttering, curbing, or macadamizing streets and alleys.

That section three thousand eight hundred eleven (3811) of the compiled Code of Iowa is amended, revised, and codified to read as follows:

Sec. 3. Roads within corporate limits. The councils of cities and towns, respectively, shall cause the main traveled roads within the corporate limits leading into the city or town to be dragged at the times and in the manner provided by law for the dragging of roads outside such corporate limits.

That section three thousand eight hundred twenty-five (3825) of the compiled Code of Iowa is amended, revised, and codified to read as follows:

Sec. 4. Granting franchise - question submitted. No franchise shall be granted, renewed, or extended by any city or town for the use of its streets, highways, avenues, alleys, or public places, for any of the purposes named in section thirty-eight hundred twenty-four (3824) of the compiled Code, unless a majority of the legal electors voting thereon vote in favor of the same at a general, city or town, or special election. The council may order the question of the granting, renewal, or extension of any such franchise so submitted; or the mayor shall submit said question to such vote upon the petition of twenty-five (25) property owners of each voting precinct in a city; or fifty (50) property owners in any town.

Sec. 5. Notice - ballots - expenses. Notice of such election shall be given by publication once each week for four (4) consecutive weeks in some newspaper published in the city or town, or if none be published therein, in a newspaper published in the county and of general circulation in the city or town. The election shall be held on a date not less than five nor more than twenty days after the last publication of said notice. The clerk shall prepare the ballots, and the proposition shall be submitted as provided for in the title on elections. The party applying for the franchise, or a renewal or extension thereof, shall pay all expenses incurred in holding the election.

That section three thousand eight hundred thirty-six (3836) of the compiled Code of Iowa is amended, revised, and codified to read as follows:

Sec. 6. Permanent sidewalks. Cities and towns shall have power to provide for the construction, reconstruction, and repair of permanent sidewalks upon any street, highway, avenue, public ground, wharf, landing, or market place within the limits of such city or town; but the construction of permanent sidewalks shall not be made until the bed of the same shall have been graded so that, when completed, such sidewalks will be at the established grade; and to assess the cost thereof on the lots or parcels of land in front of which the same shall be constructed. But unless the owners of a majority of the linear feet of the property fronting on said improvements petition the council therefor, the same shall not be made unless three-fourths ($3/4$) of all the members of the council shall by vote order the making thereof.

That sections three thousand eight hundred forty (3840) to three thousand eight hundred forty-three (3843), inclusive, of the compiled Code of Iowa are amended, revised, and codified to read as follows:

Sec. 7. Rights and liabilities under sidewalk certificates. Such certificate shall be the same as certificates of the levy of special assessments for street improvements, and shall create the same rights and liabilities and the same procedure shall apply thereto.

That sections three thousand eight hundred forty-five (3845) and three thousand eight hundred forty-six (3846) of the compiled Code of Iowa are amended, revised, and codified to read as follows:

Sec. 8. Temporary sidewalks. They shall have power to provide for the laying, relaying, and repairing of temporary sidewalks upon any street, avenue, public ground, wharf, landing, or market place within the limits of such city or town, at a cost not exceeding sixty cents (60c) a linear foot, to prescribe a uniform width thereof, and to regulate the grade of the same, and to provide for the assessment of the cost thereof, on the property in front of which the same shall be laid.

Approved February 26, 1924.

CHAPTER 113

MUNICIPAL CORPORATIONS

S. F. 169

AN ACT to amend, revise, and codify sections three thousand eight hundred thirty-five (3835), three thousand eight hundred forty-four (3844), three thousand eight hundred fifty (3850) to three thousand eight hundred sixty (3860), inclusive, three thousand eight hundred seventy-three (3873) to three thousand eight hundred seventy-seven (3877), inclusive, three thousand eight hundred seventy-nine (3879) to three thousand eight hundred eighty-eight (3888), inclusive, three thousand eight hundred ninety (3890) to three thousand eight hundred ninety-six (3896), inclusive, three thousand eight hundred ninety-eight (3898) to three thousand nine hundred two (3902), inclusive, three thousand nine hundred four (3904), three thousand nine hundred six (3906), three thousand nine hundred seven (3907), three thousand nine hundred ten (3910), three thousand nine hundred eleven (3911), three thousand nine hundred sixteen (3916), three thousand nine hundred twenty (3920) to three thousand nine hundred twenty-five (3925), inclusive, three thousand nine hundred twenty-seven (3927), and three thousand nine hundred twenty-eight (3928) of the compiled code of Iowa, and sections three thousand eight hundred forty-nine (3849), three thousand eight hundred seventy-eight (3878), three thousand eight hundred eighty-seven - a one (3887-a1), three thousand eight hundred eighty-nine (3889), three thousand nine hundred three (3903), three thousand nine hundred twelve (3912) to three thousand nine hundred fifteen (3915), inclusive, three thousand nine hundred seventeen (3917), to three thousand nine hundred nineteen (3919), inclusive, three thousand nine hundred twenty-two-a one (3922-a1) to three thousand nine hundred twenty-two-a five (3922-a5), inclusive, and three thousand nine hundred twenty-six (3926) of the supplement to said code, relating to municipal corporations.

Be It Enacted by the General Assembly of the State of Iowa:

That sections three thousand eight hundred thirty-five (3835), three thousand eight hundred forty-four (3844), three thousand eight hundred fifty (3850) to three thousand eight hundred sixty (3860), inclusive, three thousand eight hundred seventy-three (3873) to three thousand eight hundred seventy-seven (3877), inclusive, three thousand eight hundred seventy-nine (3879) to three thousand eight hundred eighty-eight (3888), inclusive, three thousand eight hundred ninety (3890) to three thousand eight hundred ninety-six (3896), inclusive, three thousand eight hundred ninety-eight (3898) to three thousand nine hundred two (3902), inclusive,