

1. For parks, commons, cemeteries, crematories, or hospital grounds.
2. For sites for city halls, community centers, and juvenile playgrounds.
3. For establishing, laying off, widening, straightening, narrowing, extending, and lighting streets, avenues, highways, alleys, wharves, landing places, public squares, public grounds, public markets, and market places, and public slaughterhouses.
4. For garbage disposal plants and dump grounds.
5. For the control of streams and surface waters flowing into sewers within the city or town, or necessary for sewer outlets, or sewage disposal plants. They may also condemn easements in lands for the same purposes.
6. For any other purpose provided in this title, and in all cases where such purchase or condemnation may be authorized.

Sec. 2. Condemnation gravel pits. They shall have the power to purchase or provide for the condemnation of, pay for out of the general fund, the grading fund, or the highway or poll taxes of said city or town, or partly from each of said funds, lands within or without the territorial limits of the city or town, including a suitable roadway thereto by the most reasonable route, for the purpose of obtaining gravel, stones, or other suitable material with which to improve the streets and alleys of said city or town.

Sec. 3. Condemnation for location of libraries. In any city or town in which a free library has been established, the board of library trustees may condemn real estate in the name of the city or town for the location of library buildings and branch libraries, and for the purpose of enlarging the grounds thereof.

That sections four thousand twenty-seven (4027), four thousand nine hundred seventy (4970) and three thousand seven hundred fifty-four (3754) of the compiled Code of Iowa are amended, revised, and codified to read as follows:

Sec. 4. Proceedings for condemnation. Proceedings for the condemnation of land as contemplated in this title shall be in accordance with the provisions relating to eminent domain and the taking of private property for public use, except that the jurors shall have the additional qualification of being freeholders of the city or town.

Approved February 1, 1924.

CHAPTER 121

MUNICIPAL CORPORATIONS

S. F. 177

AN ACT to amend, revise, and codify sections three thousand six hundred thirty (3630), three thousand six hundred thirty-one (3631), three thousand seven hundred twenty-six (3726), three thousand seven hundred thirty-three (3733), three thousand seven hundred thirty-seven (3737), three thousand seven hundred forty-one (3741), three thousand seven hundred fifty-nine (3759), three thousand eight hundred ninety-seven (3897), three thousand nine hundred five (3905), three thousand nine hundred nine (3909), three thousand nine hundred eighty-three (3983), four thousand nine (4009), four thousand thirty-one (4031) to four thousand thirty-four (4034), inclusive, four thousand thirty-seven (4037), four thousand thirty-nine (4039) to four thousand forty-one (4041), inclusive, four thousand fifty-two (4052), and four thousand fifty-three (4053) of the compiled code of Iowa, and sections three thousand four hundred eighty-five (3485), three thousand seven hundred fifty-eight (3758), four thousand thirty-eight (4038), and four thousand fifty-one (4051) of the supplement to said code, relating to municipal corporations.

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

That sections four thousand thirty-one (4031) to four thousand thirty-four (4034), inclusive, of the compiled Code of Iowa, and section three thousand four hundred eighty-five (3485) of the supplement to said Code, are amended, revised, and codified to read as follows:

Section 1. Road dragging fund. Any city having a population of less than eight thousand (8,000), and any town, may levy annually a tax of not more than one (1) mill which shall be used only for dragging streets and roads.

Sec. 2. City bridge fund. Cities may levy annually a tax, which shall be used only for bridge purposes, as follows:

1. Any city with a population of more than thirty-five thousand (35,000) and with a meandered stream dividing its corporate limits, not exceeding four (4) mills.
2. Other cities of the first class, not exceeding three (3) mills.
3. Cities of the second class with a population of more than five thousand (5,000) and traversed by a stream two hundred (200) or more feet in width from shore line to shore line, not exceeding five (5) mills.

Sec. 3. Agricultural lands. No land included within the limits of any city or town which shall not have been laid off into lots of ten (10) acres or less, or which shall not subsequently be divided into parcels of ten (10) acres or less by the extension of streets and alleys, and which shall also in good faith be occupied and used for agricultural or horticultural purposes, shall be taxable for any city or town purposes, except that said lands and all personal property necessary to the use and cultivation of said agricultural or horticultural lands shall be liable to taxation for city and town road purposes at not exceeding five (5) mills, and for library purposes.

That sections four thousand thirty-seven (4037), four thousand thirty-nine (4039) to four thousand forty-one (4041), inclusive, three thousand seven hundred twenty-six (3726), three thousand six hundred thirty (3630), three thousand six hundred thirty-one (3631), three thousand seven hundred thirty-three (3733), three thousand seven hundred thirty-seven (3737), three thousand seven hundred forty-one (3741), three thousand seven hundred fifty-nine (3759), three thousand nine hundred five (3905), and three thousand nine hundred nine (3909) of the compiled Code of Iowa, and sections three thousand seven hundred fifty-eight (3758) and four thousand thirty-eight (4038) of the supplement to said Code are amended, revised, and codified to read as follows:

Sec. 4. Action. The entry of such tax and penalty upon the tax list shall not prevent the bringing of an action therefor as authorized by law. Such action must be commenced within one (1) year from the first day of October following the giving of notice for the payment of said tax. When judgment has been rendered therefor and paid in whole or in part after the same has been certified to the county auditor, the court receiving such payment shall execute duplicate receipts, exclusive of costs, if so requested, and upon filing such receipt or duplicate with the county auditor he shall make the proper entries on the tax lists, showing the full payment of such tax and penalty, or part thereof, as the case may be.

Sec. 5. Taxes for particular purposes. Any city or town shall have power to levy annually the following special taxes:

1. Grading fund. Not exceeding three (3) mills which shall be used only for the purpose of opening, widening, extending and grading any street, highway, avenue, alley, public ground, or market place.

2. Water fund. Not exceeding five (5) mills which shall be used only to pay the amount due or to become due, for water supplied under any contract. In cities of the first class, if the maximum tax is insufficient to pay such amount, the deficiency shall be paid out of the general fund.

3. Improvement fund. Not exceeding five (5) mills, which shall be used only to pay for deficiencies in assessments and for plats and schedules as provided by law, and for the construction, reconstruction and repair of any street improvement at the intersections of streets, highways, avenues and alleys, and for one-half (1/2) of the cost of such improvement at the intersection of streets, highways, avenues and alleys not crossing, and for spaces opposite property owned by the city or town and by the United States, and for the purchase price of property purchased by the city at tax sale and subsequent taxes assessed against such property.

4. Drainage tax. Such number of mills as will pay any special assessment with interest or any installment thereof with interest, levied against any street, alley, highway, public way or park by the board of supervisors for drainage purposes.

5. Sewer fund. If the city or town comprises one (1) sewer district, not exceeding five (5) mills, which shall be used only to pay for deficiencies in assessments as provided by law, and for the construction, reconstruction and repair of any sewer at the intersection of streets, highways, avenues and alleys, and for one-half (1/2) the cost of such sewer at the intersections of streets, highways, avenues and alleys not crossing, and for spaces opposite property owned by the city or town and by the United States, and for the whole or any part of the construction, reconstruction, or repair of any sewer within the limits of said city or town, and for the maintenance and operation of any sewage disposal plant serving said sewer district.

6. District sewer fund. Within a sewer district, not exceeding five (5) mills which shall be used only to pay all or any part of the cost of construction, reconstruction or repair of any sewer located and laid in that particular district and to maintain and operate any sewage disposal plant serving such district. The funds created by this and the preceding subsection may be used to secure control of streams and surface waters flowing into sewers, sewer outlets and disposal plants.

7. Sewer outlet and purifying plant fund. Not exceeding five (5) mills, which shall be used only to construct sewer outlets and sewage purifying plants. The levy made under this subsection shall not be considered a part of the levy for sewer funds under the two preceding subsections.

8. Fire fund. Not exceeding one and one-half (1 1/2) mills, which shall be used only to acquire property for the use of the fire department and to equip the same. No part of the general fund shall be used for equipping the fire department.

9. Fire department maintenance fund. Any city with a population of more than nine thousand (9,000), not exceeding seven (7) mills, any city with a population of less than nine thousand (9,000) and any city under the commission form of government with a population of more than ninety thousand (90,000), not exceeding three (3) mills, and any town, not exceeding two (2) mills, which levies shall be used only to maintain a fire department, except that cities with a population under three thousand (3,000) and towns may also use the fund to purchase fire equipment.

10. Gas light, electric light, heat or power funds. Any city with a population of more than five thousand (5,000), not exceeding five (5) mills, and any city with a population of less than five thousand (5,000) and any town, not exceeding seven (7) mills, which shall be used only to pay the amount due or to become due under any contract for gas light, electric light, heat or power including expenses of inspection.

11. Bond fund. Such number of mills as will pay the interest accruing before the next annual levy on funding or refunding bonds outstanding, and such proportion of the principal that at the end of five (5) years the sum raised shall equal at least twenty per cent (20%) of the amount of the bonds issued; at the end of ten (10) years at least forty per cent (40%) of said amount; at the end of fifteen (15) years at least sixty-five per cent (65%) of said amount, and at or before the date of the maturity of said bonds a sum equal to the whole amount of the unpaid interest and principal. Said funds shall be used only to meet such obligations.

12. Water or gas works or electric plant bond fund. Such number of mills as will pay for water works, gas works, electric light and power plants in the periods and proportions set forth in the preceding subsection, which shall be used only to pay the principal of bonds issued for the construction or purchase of such plants.

13. Cemetery purchase fund. Not exceeding one (1) mill, which shall be used only to pay for land acquired for cemetery purposes, and the interest accruing on the cost thereof.

14. Cemetery fund. Any city, not to exceed one (1) mill, and any town, not to exceed three (3) mills, which shall be used only for the care, preservation, and adornment of any cemetery owned or controlled by the city or town, or owned and controlled by any private or incorporated cemetery association, township or other municipality, even though situated in an adjoining county, if actually utilized for burial purposes by the people of the city or town. Said tax may be so expended for the support and maintenance of any such cemetery after it is no longer used for the purpose of interring the dead.

15. Comfort station fund. When authorized to maintain comfort stations, not exceeding one-half (1/2) mill, which shall be used only to defray the expense of establishing and maintaining comfort stations, or such expenses may be paid from the general fund.

16. Garbage disposal and street cleaning fund. Within any sanitary district, not exceeding two (2) mills, which shall be used only to pay the cost of the collection and disposal of garbage and such other material as may become dangerous to the public health and for the oiling and sprinkling, flushing and cleaning of streets therein.

17. Waterworks fund. If the authorized water rates or rentals are insufficient to meet the expense of running, operating and repairing the waterworks owned or operated by the city or town and the interest on any bonds issued to pay for the construction, reconstruction, repair or extension of such works, not exceeding five (5) mills, which shall be used only to pay the deficiency.

18. Gas or electric fund. If the authorized rates or rentals are insufficient to meet the expense of running, operating and repairing gas or electric light or power plants owned by the city or town and the interest on any bonds issued to pay for the construction of such works or plants, not exceeding five (5) mills which shall be used only to pay the deficiency.

19. Library fund. When a free public library has been established, not exceeding five (5) mills, which shall be used only for its maintenance. The rate of levy for this and the fund created by the following subsection shall be determined and certified to the council by the board of library trustees before the first day of August in each year. The council shall make such levies accordingly.

20. Library building fund. When the establishment of a public library has been authorized, not exceeding three (3) mills, which shall be used only to purchase real estate and to erect thereon a building or buildings for a public library or to pay the interest on any indebtedness incurred for that purpose and to create a sinking fund for the extinguishment of such indebtedness. When a library building has been fully completed and paid for, no further levy shall be made for that purpose. Any balance remaining in the building fund may be transferred to the maintenance fund.

21. Library contract fund. When a public library has not been established, not exceeding one (1) mill, which shall be used only to secure for the inhabitants of the city or town the free use of a public library. When a majority of the resident taxpayers petition the council in writing to secure such privilege the council shall offer to contract therefor with the designated library.

22. Community center establishment fund. When a community center district has been established, within such district, not exceeding three (3) mills for not more than twenty (20) years, which shall be used only to purchase real estate for use as a community center and to construct thereon buildings with proper equipment.

23. Community center improvement and maintenance fund. Within such community center district, not exceeding five (5) mills, which shall be used only for the development, improvement, maintenance and operation of the community center.

24. Juvenile playground and swimming pool establishment fund. When any juvenile playground or swimming pool has been established, such number of mills as will liquidate at maturity, bonds issued for its acquirement.

25. Playground or swimming pool maintenance fund. Not exceeding two (2) mills, which shall be used for the maintenance, operation and improvement of such playground or swimming pool.

26. Hospital fund. When a municipal hospital has been established, not exceeding three (3) mills in cities having a population of more than twenty-two thousand (22,000) and in other cities not exceeding five (5) mills. Such levies shall not extend for a longer period than twenty (20) years and shall be used only for the purpose of constructing hospitals or purchasing sites therefor and for the retirement of bonds issued in payment thereof.

27. Hospital maintenance fund. Not to exceed five (5) mills, which shall be used only to improve, operate and maintain such hospital.

28. City hall fund. Any city with a population of more than four thousand (4,000), not exceeding two (2) mills for not more than twenty (20) years, and any city with a population less than four thousand (4,000) and any town, not exceeding five (5) mills for the same period, which in each case shall be used only to build a city hall and to purchase a site therefor.

Sec. 6. Limitation of certain taxes. No tax authorized in subsections two (2), ten (10), twelve (12), seventeen (17), and eighteen (18) of the preceding section shall be levied against property lying wholly without the limits of the benefit of the works or plants therein mentioned, which limits shall be fixed by the city council.

Sec. 7. Main sewer fund. Any city of the first class shall have power to levy annually not exceeding five (5) mills which shall be used only to pay for the construction, reconstruction or repair of any main sewer within the city, but the aggregate tax levied by such city in any one year for a sewer fund, district sewer fund and main sewer fund shall not exceed eight (8) mills.

Sec. 8. Park tax. Cities having a population of eighty-five thousand (85,000) or more shall have power to levy annually, in addition to all other taxes for park purposes, not exceeding one-half (1/2) mill which shall be used only to purchase real estate for park, art or memorial purposes.

Sec. 9. Transfer of funds. Cities having a population of eight thousand eight hundred (8,800) or less, and towns, may make either temporary or permanent transfers from the grading fund, improvement fund, sewer fund, the waterworks fund, gas or electric plant fund, water fund, gas or electric light or power fund, to any of said funds by resolution concurred in by a unanimous vote of the council, if approved by a judge of the district court in the county wherein such city or town is located at a hearing had on a day to be fixed by said judge.

Sec. 10. Notice of hearing—limitation of right to transfer. Not less than five (5) days before the date of said hearing, notice thereof shall be given by publication in one (1) or more newspapers published in the city or town of general circulation therein. The notice shall be addressed generally to the taxpayers of the city or town, and shall recite the substance of the resolution adopted by the council, and set forth specifically the funds from and to which the transfer is to be made, the amount of money involved, and the time when objections to the proposed transfer may be filed. Proof of publication shall be made as for the publication of original notices, and the order of the judge shall be indorsed on the original resolution and entered in the record book of the municipality as a part of the resolution. In no case shall the transfer of funds be made where as a result of the transfer, more money is placed in any one (1) fund than would have been placed in such fund by the levy of the maximum millage provided therefor.

Sec. 11. Consolidated tax levy. In lieu of any or all of the separate annual levies for the general fund, the grading fund, the improvement fund, the city or town sewer fund, the water fund, and the gas or electric light or power fund, cities and towns may levy one (1) tax which shall not in the aggregate exceed the total amount of taxes which such municipality might have levied therefor. The city or town making such consolidated levy shall, prior to the first day of April thereafter, appropriate the estimated revenue from such consolidated levy, in such ratio as the council may determine for any purpose for which such funds might have been used, but no part thereof shall be used for any other purpose.

That section four thousand fifty-one (4051) of the supplement to the compiled Code of Iowa is amended, revised, and codified to read as follows:

Sec. 12. Assessments and taxes certified - collection. All assessments and taxes of every kind and nature levied by the council, except as otherwise provided by law, shall be certified by the clerk on or before the first day of September, to the county auditor, and by him placed upon the tax list for the current year; and the county treasurer shall collect all assessments and taxes so levied in the same manner as other taxes, and when delinquent they shall draw the same interest and penalties.

Sec. 13. Tax sales. Sales for such assessments and taxes when delinquent shall be made at the same time and in the same manner as such sales are made for other taxes, and should there be other delinquent taxes or assessments due from the same person, and collectible by the county treasurer, the sale shall be for all such delinquent assessments and taxes, and all the provisions of law relating to the sale of property for delinquent taxes shall be applicable so far as may be to such sales.

Sec. 14. Taxes paid over - when. Before the third Monday of each month, the county treasurer shall give written notice to the mayor of each municipality in the county of the amount collected for each fund up to the first day of that month, including the amounts collected to pay bonds issued to pay the costs of public improvements for which special assessments have been levied and certified, and the mayor of each municipality shall draw an order therefor in favor of the city treasurer, countersigned by the clerk or auditor of the municipality, upon the county treasurer, who shall pay such taxes to the treasurers of the several municipalities only on such order.

That section four thousand fifty-two (4052) of the compiled Code is amended, revised, and codified to read as follows:

Sec. 14-a1. Prohibitions as to warrants. All the provisions of sections thirty-one hundred sixty-six (3166), thirty-one hundred sixty-seven (3167), thirty-two hundred thirty-eight (3238) to thirty-two hundred forty (3240), inclusive, shall be applicable to cities and towns, their officers and employees, subject only to such modifications as may be necessary therefor.

That sections four thousand fifty-three (4053), three thousand eight hundred ninety-seven (3897), three thousand nine hundred eighty-three (3983), and four thousand nine (4009) of the compiled Code of Iowa are amended, revised, and codified to read as follows:

Sec. 15. Diversion of funds. Any councilman or officer of a city or town who shall participate in, advise, consent, or allow any tax or assessment levied by such city or town or by other lawful authority for city or town purposes to be diverted to any other purpose than the one for which it was levied and assessed, or who shall in any way become a party to such diversion, shall be guilty of embezzlement.

Approved April 19, 1924.

CHAPTER 122

MUNICIPAL CORPORATIONS

H. F. 178

AN ACT to amend, revise, and codify sections four thousand fifty-four (4054) to four thousand fifty-eight (4058), inclusive, three thousand seven hundred twenty-two (3722) to three thousand seven hundred twenty-four (3724), inclusive, three thousand seven hundred thirty-five (3735), three thousand seven hundred forty-two (3742) to three thousand seven hundred forty-four (3744), inclusive, three thousand seven hundred seventy-three (3773), three thousand seven hundred seventy-four (3774), and three thousand seven hundred seventy-eight (3778) of the compiled Code of Iowa, and sections four thousand fifty-nine (4059), and three thousand six hundred thirty-eight (3638) of the supplement to said Code, relating to municipal corporations.

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

That sections four thousand fifty-four (4054) to four thousand fifty-eight (4058), inclusive, three thousand seven hundred twenty-two (3722) to three thousand seven hundred twenty-four (3724), inclusive, three thousand seven hundred thirty-five (3735), three thousand seven hundred forty-two (3742) to three thousand seven hundred forty-four (3744), inclusive, three thousand seven hundred seventy-three (3773), three thousand seven hundred seventy-four (3774), and three thousand seven hundred seventy-eight (3778) of the compiled Code of Iowa, and sections four thousand fifty-nine (4059) and three thousand six hundred thirty-eight (3638) of the supplement to said Code are amended, revised, and codified to read as follows:

Section 1. Amount of indebtedness limited. No county or other political or municipal corporation shall become indebted in any manner for its general or ordinary purposes to an amount exceeding in the aggregate one and one-fourth per cent (1 1/4%) of the actual value of the taxable property within such corporation. The value of such property shall be ascertained by the last tax list previous to the incurring of the indebtedness.

Sec. 2. Purpose of incurring indebtedness. Cities and towns when authorized to acquire the following named public utilities and other improvements may incur indebtedness for the purpose: