

CHAPTER 132

RAILWAY TAXES

H. F. 192

AN ACT to amend, revise, and codify sections fifty-one hundred twenty-one (5121) to fifty-one hundred twenty-three (5123), inclusive, and fifty-one hundred thirty (5130) to fifty-one hundred thirty-eight (5138), inclusive, of the compiled code of Iowa, relating to taxes in aid of railways.

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

That sections fifty-one hundred twenty-one (5121) to fifty-one hundred twenty-three (5123), inclusive, and fifty-one hundred thirty (5130) to fifty-one hundred thirty-eight (5138), inclusive, of the compiled Code of Iowa, are amended, revised, and codified to read as follows:

Section 1. Tax aid to railways. The qualified voters of the following named districts may file a petition under the conditions hereinafter specified to vote taxes not exceeding five per cent (5%) on the assessed value of the real property within the district for any of the following purposes:

1. To aid any railway incorporated under the laws of this state in constructing a projected steam railway into, through, or along a district composed of a township, a town, or a city.

2. To aid in the construction of a projected electric railroad or in electrifying an existing steam railroad into, through, or along a district contiguous to and within five (5) miles of such railroad.

3. To aid in the construction of a proposed railroad or in reconstruction, improvement, repair, or maintenance of a railroad heretofore constructed, the operation of which has been abandoned, into, through, or along a district contiguous to and within a distance not to exceed two and one-half (2 1/2) miles from the center line of the right of way thereof measured at right angles thereto.

Sec. 2. Requisites for petition. The petition shall show:

1. The name and the location of the principal office of the company to be aided.

2. For which of the purposes stated in the preceding section it is proposed to vote the taxes.

3. The rate of tax proposed and the number of years not exceeding five (5) in which it shall be levied and paid in equal installments.

4. The location of the line of railway for which it is proposed to vote the tax.

5. The limits of the proposed district and the county or counties in which the same is located.

6. The amount of work required to be done and when and where the same shall be done before any of the tax shall be payable.

7. Any other conditions which shall be performed before any part of the tax shall be payable.

8. The signatures of a majority of the resident freehold taxpayers of the proposed district; except that in cities of any form of government having a population of twenty-five thousand (25,000) or over, not more than two thousand (2000) such signatures shall be required.

Sec. 3. Exception - approval by board of commissioners. No tax shall be levied to aid in the electrification of any steam railway for the benefit of any person, firm, or individual, who is not the owner in fee simple of said steam railway, unless with or prior to the presentation of the petition to the board of supervisors asking for said election, the agreement between the person, firm, or corporation proposing to electrify said steam railway and the owner of said steam railway, for its electrification and use, has been presented to the board of railroad commissioners, and its duration, terms, and conditions found suitable by said board, and said approval made a matter of record in the proceedings of said board, and certified to such board of supervisors.

Sec. 4. Filing of petition. Said petition shall be filed in the office of the auditor of the county in which the district is wholly located or of the county in which the greater acreage of the proposed district is located.

Sec. 5. Proceedings on petition. At its next regular adjourned or special session after such petition is filed, the board of supervisors shall canvass the petition, and if found to meet the requirements of law, it shall fix a time and place for holding a special election in the proposed district, appoint judges and clerks of such election, fix the hours when the polls shall open and close and cause notice to be given as hereinafter provided. The date of such election shall be at least ten (10) days after completed service of such notice.

The railroad company for whose benefit such election is held shall pay the expense thereof, including publication of notice and printing of ballots.

Sec. 6. Form of notice. The notice shall be addressed to the qualified electors of the township, city, town, district, or territory in which the election is to be held and shall state:

1. The time and place of holding such election and the hours at which the polls will open and close.
2. The name and location of the principal office of the corporation to which it is proposed to vote the tax.
3. The purpose for which it is proposed to vote such tax.
4. The rate of such tax, the installments into which it shall be divided, the years in which it is payable, and the rate of interest on deferred payments.
5. The amount of work to be done, or any other conditions to be performed before the tax is payable.
6. From what point to what point the improvement shall extend and within what time it is to be completed.
7. Any other special conditions set forth in the petition.

Sec. 7. Manner of giving notice. The auditor shall cause such notice to be published for three (3) consecutive weeks in the official newspapers of each county in which the election is to be held, and if in a district or territory extending into more than one (1) county, then the official newspapers of each of such counties, and the last publication shall be not less than ten (10) days before such election. Proof of such publication, by affidavit of the publisher, shall be filed with the auditor on completion of the publication.

The auditor shall also cause such notice to be posted in five (5) public places in the proposed district, not less than ten (10) days before the date of the election, and proof of such posting by affidavit of the parties who did or saw it done, shall be filed in the office of the auditor.

Sec. 8. Form of ballot. The auditor shall cause to be prepared and printed the ballots for such election on which shall be plainly stated the proposition to be voted upon, placed in interrogatory form with the words "yes" and "no" so arranged as to enable the voter to clearly indicate his vote for or against such proposition, which ballots shall be delivered to the judges of election by the time the polls are open.

Sec. 9. Election returns. The judges and clerks shall count the ballots cast as soon as the polls close and certify and file the returns, with all the ballots cast, in the office of the auditor.

Sec. 10. Canvass of returns. On the filing of the returns, the board shall convene and canvass the same and certify the result to the auditor. If a majority of the votes cast are in favor of such taxes, the board shall, at the time of levying the ordinary taxes next following, levy such taxes as are voted and cause the same to be placed on the tax lists of the proper township, city, town, or district as the case may be.

Sec. 11. District in more than one county. If the district or territory in which taxes are voted extends into more than one (1) county, the auditor in whose office the returns are filed shall make and certify a copy of such returns and file the same in the office of the auditor of every other county into which the district extends. The board of supervisors of such other counties shall levy the tax upon the real estate in the portion of the district located in such county and cause such tax to be entered upon the tax list of such county.

Sec. 12. Terms and conditions entered on tax list. In all cases where a tax has been voted and levied in aid of a railroad there shall be entered upon the tax lists of the county all the terms and conditions upon which such taxes are payable.

Sec. 13. Collection of special tax. Special taxes voted for any of the purposes aforesaid, shall be collected at the same time and in the same manner as other taxes, with the same penalties for delinquency and the same manner of enforcing collection by sale as ordinary taxes. When collected they shall be kept in a separate fund and paid out only for the purposes for which and on the terms and conditions upon which they were voted, all of which shall be shown by the records and files of the auditor's office relating thereto.

Sec. 14. Limitation to ten-year periods. The aggregate amount of taxes on property in aid of railroads shall not during any ten (10) years exceed five per cent (5%) on the value thereof.

Approved March 27, 1924.

CHAPTER 133

RAILWAY CROSSINGS

H. F. 194

AN ACT to amend, revise, and codify section fifty hundred ninety (5090) of the compiled code of Iowa, relating to liability for negligence of employees and contracts of insurance relief, benefit or indemnity between railway corporations and their employees in case of injury or death.