

## CHAPTER 107

## HIGHWAYS

S. F. 305

AN ACT to amend section four thousand seven hundred forty-eight (4748) of the code, relating to the improvement of township roads.

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

- 1 SECTION 1. That section four thousand seven hundred forty-eight  
 2 (4748) of the code be and hereby is amended by adding thereto the  
 3 following:  
 4 "Provided, also, that where petitions for the improvement of  
 5 township roads shall be signed by a majority of the owners of the  
 6 lands within the proposed district who are residents of the county,  
 7 and who represent at least fifty per cent of the lands within the  
 8 proposed district, the board of supervisors may proceed as here-  
 9 inbefore provided without receiving the agreement of the trustees  
 10 of said township or townships."

Approved April 15, A. D. 1927.

## CHAPTER 108

## HIGHWAYS

H. F. 271

AN ACT empowering board of supervisors in certain cases to cancel special assessments for graveling and to refund installments of said assessment which have been paid and to pay unpaid installments of such assessments and to levy a tax for such purposes.

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

- 1 SECTION 1. When any county has, prior to the enactment of chap-  
 2 ter two hundred forty-two (242) of the code, adopted a general plan  
 3 of primary and county road improvements, and when, under such  
 4 plan special assessments have been levied for the graveling of any  
 5 county or primary road, the board of supervisors of such county may  
 6 cancel all said unpaid assessments and pay the same, and may refund  
 7 all assessments which have been paid.
- 1 SEC. 2. The board of supervisors of such counties may during the  
 2 year nineteen hundred twenty-seven (1927) or during the years  
 3 nineteen hundred twenty-seven (1927) and nineteen hundred twenty-  
 4 eight (1928), as it may see fit, levy on all the taxable property of  
 5 the county a tax sufficient to pay said refunds and to pay said unpaid  
 6 installments.

Approved April 12, A. D. 1927.