

12 *bonds which may be issued by the city for public improvements author-*  
 13 *ized under that section.*

Approved April 19, 1973.

## CHAPTER 237

### SPECIAL ASSESSMENT DEFICIENCIES

H. F. 219

AN ACT relating to special assessment deficiencies.

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

1 SECTION 1. Acts of the General Assembly, 1972 Session of the  
 2 Sixty-fourth General Assembly, Chapter one thousand eighty-eight  
 3 (1088),\* Section one hundred twenty-eight (128), is amended to read  
 4 as follows:

5 Sec. 128. The schedule, as prepared by the engineer, must show the  
 6 following information for each lot within the district:

7 1. A description of each lot and the name of the property owner.  
 8 2. The valuation of each lot as determined by the council.  
 9 3. The total amount proposed to be assessed to each lot, including  
 10 the assessment for the default fund, if any.

11 4. *The proportion of the estimated total cost of the public improve-*  
 12 *ment which is allocated to each lot.*

13 4 5. The amount of deficiency, if any, between the amount proposed  
 14 to be assessed and the proportion of the estimated total cost of the  
 15 public improvement allocated to each lot. *The amount of deficiency*  
 16 *shall be shown as a conditional deficiency assessment as authorized by*  
 17 *sections three (3) through five (5) of this Act.*

1 SEC. 2. Acts of the General Assembly, 1972 Session of the Sixty-  
 2 fourth General Assembly, Chapter one thousand eighty-eight (1088),\*  
 3 Section one hundred forty (140), is amended to read as follows:

4 Sec. 140. Within thirty days after the council adopts a resolution  
 5 fixing the amount to be assessed against private property, the engineer  
 6 shall file with the clerk an assessment schedule showing:

7 1. A description of each lot to be assessed.  
 8 2. The valuation of each lot as fixed by the council.  
 9 3. The amount to be assessed against each lot, which shall include  
 10 the assessment for the default fund, if any, *and the amount of defi-*  
 11 *ciency, if any, which may be subsequently assessed against each lot*  
 12 *under section five (5) of this Act.* No special assessment against any  
 13 lot shall be more than ten percent in excess of the estimated cost, as  
 14 provided in the preliminary schedule required under section one hun-  
 15 dred twenty-eight (128) of this Act.

1 SEC. 3. Acts of the General Assembly, 1972 Session of the Sixty-  
 2 fourth General Assembly, Chapter one thousand eighty-eight (1088),\*  
 3 Section one hundred forty-one (141), Subsection one (1), is amended  
 4 to read as follows:

5 1. Confirm and levy assessments, *including a conditional levy of the*

\*See 64-1088-9.

6 *amount of deficiencies which may be subsequently assessed against*  
7 *each lot under section five (5) of this Act.*

1 SEC. 4. Acts of the General Assembly, 1972 Session of the Sixty-  
2 fourth General Assembly, Chapter one thousand eighty-eight (1088),\*  
3 Section one hundred forty-three (143), Unnumbered paragraph one  
4 (1), is amended to read as follows:

5 Sec. 143. A special assessment against a lot for a public improve-  
6 ment may not be in excess of the amount of the assessment, *including*  
7 *the conditional deficiency assessment*, as shown in the schedule con-  
8 firmed by the court, or if court confirmation is not utilized, then on  
9 the original plat and schedule adopted by the council, and an assess-  
10 ment may not exceed twenty-five percent of the value of the lot as  
11 shown by the plat and schedule approved by the council or as reduced  
12 by the court.

1 SEC. 5. Acts of the General Assembly, 1972 Session of the Sixty-  
2 fourth General Assembly, Chapter one thousand eighty-eight (1088),\*  
3 Section one hundred forty-four (144), is amended by adding the fol-  
4 lowing new paragraph:

5 NEW PARAGRAPH. The council shall, by resolution, provide that the  
6 deficiencies for the lots specially benefited by a public improvement  
7 shall be certified to the county auditor, who shall record them in a  
8 separate book entitled "Special Assessment Deficiencies", and to the  
9 appropriate city official charged with the responsibility of issuing  
10 building permits, who shall notify the council when a private improve-  
11 ment is subsequently constructed on any lot subject to a deficiency.  
12 Certification to county auditor shall include a legal description of  
13 each lot. The council shall establish by ordinance a period of amorti-  
14 zation for a public improvement for which there are deficiencies,  
15 based upon the useful life of the public improvement, but not to ex-  
16 ceed ten years. Deficiencies may be assessed only during the period  
17 of amortization, which shall also be certified to the county auditor and  
18 the city official charged with the responsibility of issuing building  
19 permits. Certification to the county auditor shall include a legal de-  
20 scription of each lot. When a private improvement is constructed on  
21 a lot subject to a deficiency, during the period of amortization, the coun-  
22 cil shall, by resolution, assess a pro rata portion of the deficiency on  
23 that lot, in the same proportion to the total deficiency on that lot as the  
24 number of full calendar years remaining in the period of amortization  
25 is to the total number of years in the period of amortization, subject  
26 to the twenty-five percent limitation of section one hundred forty-three  
27 (143) of this division. A deficiency assessment becomes a lien on the  
28 property and is payable in the same manner, and subject to the same  
29 interest and penalties as the other special assessments. The council  
30 shall direct the clerk to certify a deficiency assessment to the county  
31 auditor, and to send a notice of the deficiency assessment by certified  
32 mail to each owner, as provided in section one hundred forty-one  
33 (141), subsection five (5), of this division, but publication of the no-  
34 tice is not required. An owner may appeal from the amount of the  
35 assessment within thirty days of the date notice is mailed. County

\*Sec 64-1088-9.

36 officials shall collect a deficiency assessment, commencing in the year  
 37 following the assessment, in the manner provided for the collection of  
 38 other special assessments. Upon collection, the county auditor shall  
 39 make the appropriate credit entries in the "Special Assessment Defi-  
 40 ciencies" book, and shall credit the amounts collected as provided for  
 41 other special assessments on the same public improvement, or to the  
 42 city, to the extent that the deficiency has been previously paid from  
 43 other city funds.

Approved June 13, 1973.

## CHAPTER 238

### JOINTLY OWNED MUNICIPAL UTILITIES

H. F. 609

AN ACT to amend title fifteen (XV) of the Code to provide authority for municipally-owned utilities to participate with other utilities and electric cooperatives in the acquiring and financing of jointly-owned facilities for the generation, acquisition or transmission of electric energy.

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

1 SECTION 1. Title fifteen (XV), Code 1973, is amended by adding  
 2 sections two (2) through seven (7) of this Act as a new chapter.

1 SEC. 2. NEW SECTION. As used in this Act, unless the context  
 2 otherwise requires:

3 1. "City" means a municipal corporation including a town, but not  
 4 including a county, township, school district or special purpose district  
 5 or authority.

6 2. "City utility" has the same meaning provided in section two (2),  
 7 subsection twenty-two (22), of the City Code of Iowa, contained in  
 8 Acts of the Sixty-fourth General Assembly, 1972 Session, chapter  
 9 one thousand eighty-eight (1088), and includes a "combined utility  
 10 system", as defined in section one hundred sixty-one (161) of the City  
 11 Code of Iowa, which operates facilities for the generation or transmis-  
 12 sion of electric energy.

13 3. "Joint facility" means all property necessary or useful for gen-  
 14 erating, purchasing, obtaining by exchange or otherwise acquiring, or  
 15 transmitting electric power and energy, which is owned and operated  
 16 pursuant to a joint agreement.

17 4. "Joint agreement" means an agreement of participants pursuant  
 18 to the provisions of this Act. A joint agreement may be one or more  
 19 documents, and may be entitled joint agreement, agreement, contract  
 20 or otherwise.

21 5. "Electric cooperative" means a cooperative association which  
 22 owns and operates property for generating, purchasing, obtaining  
 23 by exchange or otherwise acquiring, or transmitting electric power  
 24 and energy.

25 6. "Participant" means a city utility, electric cooperative or pri-  
 26 vately-owned utility company which is a party to a joint agreement.

27 7. "Governing body" means the public body which by law is charged  
 28 with the management and control of a city utility.