

CHAPTER 1185

SPECIAL ASSESSMENTS

H. F. 1009

AN ACT relating to the effective date of special assessments.

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

1 SECTION 1. Section three hundred eighty-four point fifty-one (384.51), Code
 2 1975, is amended by adding the following new unnumbered paragraph:
 3 NEW UNNUMBERED PARAGRAPH. After adopting the resolution of necessity,
 4 the clerk shall certify to the county auditor of each county in which the city is
 5 located, a copy of the resolution of necessity, the plat and the schedule of
 6 assessments. In counties in which taxes are collected in two or more places, the
 7 resolution of necessity, the plat and the schedule of assessments shall be certified
 8 to the office of county auditor where the special assessments are collected. The
 9 county auditor shall preserve such resolution, plat and schedule as a part of the
 10 records of his or her office until the city certifies final assessment schedule as
 11 provided in section three hundred eighty-four point sixty (384.60) of the Code or
 12 certifies that the public improvement has been abandoned.

1 SEC. 2. Section three hundred eighty-four point sixty-five (384.65), subsection
 2 five (5), Code 1975, is amended to read as follows:

3 5. From the date of ~~adoption of the resolution of necessity~~ *filing of a certified*
 4 *copy of the resolution of necessity, the plat, and the schedule of assessments as*
 5 *provided in section three hundred eighty-four point fifty-one (384.51) of the Code*, all
 6 special assessments with all interest and penalties become and remain a lien on
 7 the benefited properties until paid, and have equal precedence with ordinary
 8 taxes, and are not divested by any judicial sale.

Approved April 7, 1976

CHAPTER 1186

CITY BONDS AND PLEDGE ORDERS

S. F. 1325

AN ACT relating to bonds and pledge orders issued by cities.

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

1 SECTION 1. Section three hundred eighty-four point eighty-two (384.82), Code
 2 1975, as amended by Acts of the Sixty-sixth General Assembly, 1975 Session,
 3 chapter two hundred three (203), section thirty-six (36), is amended to read as
 4 follows:

5 **384.82 Procedure for financing.**

6 1. A city may carry out projects, borrow money, and issue revenue bonds and
 7 pledge orders to pay all or part of the cost of projects, such revenue bonds and
 8 pledge orders to be payable solely and only out of the net revenues of the city
 9 utility, combined utility system, city enterprise, or combined city enterprise
 10 involved in the project. The cost of a project includes the construction contracts,
 11 interest upon the revenue bonds and pledge orders during the period or estimated