

HOUSE FILE No. 213.]

[GIBBONS.]

A BILL

FOR AN ACT RELATING TO CITIES ORGANIZED AND EXISTING UNDER SPECIAL CHARTERS, AND DEFINING THE POWERS WHICH THEY MAY EXERCISE, IN ADDITION TO THOSE ALREADY CONFERRED BY LAW.

see page 266

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa:* All cities in this State organized and existing under special charters may provide by ordinance for the sale of delinquent, special and general taxes, on such terms and at such a rebate of the principal or interest, or both, as the city council may determine, and in the notice required by law to be given it will be sufficient to state the description of the lot or parcel of real estate on which the delinquent taxes for previous years remain due and unpaid, and the amount of taxes delinquent for previous years without naming such previous years, and the amount of interest and costs, if any, against each lot or parcel of real estate; in which advertisement or notice may be included special taxes delinquent, at such rate of interest as the city council may determine, not to exceed the rate allowed by law at the time the taxes were assessed.

SEC. 2. In all advertisements for the sale of real or personal property for taxes, and in entries required to be made in any manner connected with the assessment or collection of taxes, letters and figures may be used to denote numbers, fractions of numbers and amounts, as are commonly used in other business transactions, and no irregularity or informality in the advertisement shall affect the legality of any sale, or the title to any property conveyed, if it shall appear that said property was subject to taxation for the year or years for which the same was sold, and that the tax was due and unpaid at the time of sale; and in all cases the advertisement shall be sufficient notice to the owners and persons having an interest in or claiming title to any lot or parcel of real estate, of the sale of their property for delinquent taxes.

SEC. 3. That all special taxes hereafter assessed and levied shall bear the same rate of interest as the annual taxes, from and after the same becomes due and delinquent, in the manner and at the time provided by ordinance, which rate shall not exceed twenty-five per cent. per annum; and all special taxes remaining due and delinquent at the date when the annual taxes become delinquent, shall be collected at the time and in the manner the annual delinquent taxes are collected, and the same shall be included with the annual delinquent taxes, if any remain delinquent.

SEC. 4. The collector shall in all cases make out and deliver to the taxpayer a receipt, which
 2 receipt shall contain the description and assessed value of each lot or parcel of real estate, and
 3 the assessed value of personal property; the number of years for which taxes are delinquent,
 4 stating such years; whether the property has ever been sold for taxes; if so, the date of such
 5 sale, and to whom sold; also, the amount of the tax, interest and costs, if any, giving a separate
 6 receipt for each year; whereupon he shall make the proper entries of such payments on the books
 7 of his office. No person shall be permitted to pay the taxes of any one year until the taxes for
 8 the previous year shall be paid; and the receipt herein contemplated shall be conclusive evidence
 9 that all taxes, and costs of every kind against the property described in such receipt are paid to
 10 the date of such receipt; and for any failure or neglect on the part of the collector, or on the part
 11 of any one acting as collector, he and his bondsmen shall be liable to an action on his official bond
 12 for the damages sustained by any person, or the city, through such neglect.

SEC. 5. When the grade of any street or alley shall have been established, and any person
 2 shall have built or made improvements on such street or alley according to the established grade
 3 thereof, and such city shall alter said established grade in such a manner as to injure or diminish
 4 the value of said property, said city or town shall pay to the owner or owners of said property so
 5 injured, the amount of such damage or injury, which shall be assessed by three disinterested free-
 6 holders, to be appointed by the city council. They shall, before entering upon their duty, be
 7 sworn to execute the same according to the best of their ability. Before entering upon their duty
 8 the city shall cause notice to be given, which notice shall be signed by the mayor and published
 9 for three weeks in one or more newspapers printed in such city, of the time and place of their
 10 meeting for the purpose of viewing the premises and making their assessment. They shall view
 11 the premises, and, in their discretion, receive any legal evidence, and may adjourn from day to
 12 day; either one of whom shall have the power, in the presence of the others, to administer an
 13 oath or oaths to any witness or witnesses to be examined before them. When the appraisement
 14 shall be completed, the appraisers shall sign and return the same to the city council within thirty
 15 days of their appointment. The city council shall have power, in their discretion, to confirm or
 16 annul the appraisement, and if annulled, all proceedings shall be void; but if confirmed, an
 17 order of the confirmation shall be entered. Any person interested may appeal from the order of con-
 18 firmation to the circuit or district court of the county in which such city is situated, by notice in
 19 writing to the mayor, at any time before the expiration of twenty days after the entering the order
 20 of confirmation. Upon the trial of the appeal, all questions involved in the proceedings, including
 21 the amount of damages, shall be open to investigation, and the burden of proof shall, in all cases,
 22 be upon the city to show that the proceedings are in conformity with this section. The cost of
 23 any proceedings incurred prior to the order of such city council, confirming or annulling the ap-
 24 praisement, shall in all cases be paid by such city.

SEC. 6. All property taken and condemned by virtue of any power heretofore conferred upon such cities, the same mode shall be pursued and the same rights and remedies shall apply to all parties, as are provided by section number five of this chapter.

SEC. 7. The city council of any such city may provide by ordinance for the construction of sewers, or may divide the city into sewerage districts in such manner as the council may determine, and pay the cost of constructing same out of the general revenue of the city, or assess the cost upon the adjacent property, or may levy a certain sewerage tax within the sewerage district out of which to pay for the construction of the same, which sewerage tax shall not exceed in any one year two mills on the dollar of the assessed value of the property within such district.

SEC. 8. The powers delegated to said cities and the duties of officers, shall be strictly construed; but in regard to the police powers, sanitary regulations and regulations for the prevention and spread of fires and of contagious diseases, the enumerated powers shall not be construed as a limitation of the general powers.

SEC. 9. The city council of any such cities are hereby empowered and authorized to provide by ordinance for the grading and repairs of streets, avenues or alleys, and shall defray the expense of same out of the general funds of such city; but no street or alley shall be graded except the same be ordered to be done by resolution passed by the affirmative vote of two-thirds of such council; and on voting upon such resolution, the yeas and nays shall be recorded.

SEC. 10. No general law hereafter enacted by the General Assembly shall in any manner affect the charter or laws of cities organized under special charters and while they continue to act under such charters, unless the same shall have special reference to such cities.

SEC. 11. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Keokuk *Gate City* and *Constitution*, and in the Davenport *Gazette* and Davenport *Democrat* without cost to the state of Iowa.

rec (copy) 264

SUBSTITUTE FOR HOUSE FILE NO. 213.]

[GIBBONS.

A BILL

FOR AN ACT RELATING TO CITIES ORGANIZED AND EXISTING UNDER SPECIAL CHARTERS, AND AMENDING THE CHARTERS OF SUCH CITIES.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa:* All cities in this State organized and existing under special charters, may provide by ordinance, when taxes, both general and special, shall become delinquent, and the rate of interest which they shall thereafter bear, which rate shall not exceed twenty-five per cent. per annum ; and for the sale of delinquent, special and general taxes, on such terms and at such a rebate of the principal or interest, or both, as the City Council may determine ; and in the notice required by law to be given it will be sufficient to state the description of the lot or parcel of real estate to be sold for delinquent taxes of the current year, and also the lot or parcel of real estate on which the delinquent taxes for previous years remain due and unpaid, and the amount of taxes delinquent for previous years without naming such previous years, and the amount of interest and costs, if any, against each lot or parcel of real estate, in which may be included special taxes delinquent, at such rate of interest as the City Council may determine, not to exceed the rate allowed by law at the time the taxes were assessed, and the total amount of taxes, interest and costs against such lot or parcel of real estate.

SEC. 2. In all advertisements for the sale of real or personal property for taxes, and in entries required to be made in any manner connected with the assessment or collection of taxes, letters and figures may be used to denote numbers, fractions of numbers, and amounts, as are commonly used in other business transactions, and no irregularity or informality in the advertisement shall affect the legality of any sale, or the title to any property conveyed, if it shall appear that said property was subject to taxation for the year or years for which the same was sold, and that the tax was due and unpaid at the time of sale ; and in all cases the advertisement shall be sufficient notice to the owners and persons having an interest in or claiming title to any lot or parcel of real estate, of the sale of their property for delinquent taxes, and a failure of the collector to make a personal demand of taxes shall not affect the liability of any sale or the title to property acquired under such sale.

SEC. 3. That all special taxes hereafter assessed and levied shall bear the same rate of interest as the annual taxes from and after the same becomes due and delinquent, in the manner and at the time provided by ordinance, which rate shall not exceed twenty-five per cent. per annum; and all special taxes remaining due and delinquent at the date when the annual taxes become delinquent shall be collected at the time and in the manner the annual delinquent taxes are collected, and the same shall be included with the annual delinquent taxes, if any remain delinquent and the city council may provide by ordinance that all special taxes or assessments which shall become due and delinquent prior to the delinquency of the annual taxes, shall be collected by sale of the real estate so taxed or assessed specially called therefor, and the kind of notice to be given.

SEC. 4. All deeds and conveyances hereafter made and executed on account of any sales made for special taxes shall be made and executed in the same manner, and shall have the same force and effect as deeds made and executed on account of sales for general delinquent taxes, and the purchaser as well as the owner of any real property sold on account of such general or special delinquent tax shall be entitled to all the rights and remedies which are granted and prescribed by chapter No. 105 of the laws of the State of Iowa approved March 22d, 1858, and sections numbered 506, 507 and 508, of Chapter No. 6 of the Code of Iowa of 1851, to the purchasers and owners of land sold for delinquent State and county taxes.

SEC. 5. The collector shall in all cases make out and deliver to the taxpayer a receipt, which receipt shall contain the description and assessed value of each lot or parcel of real estate, and the assessed value of personal property; and in case the property has been sold for taxes and not redeemed, the date of such sale, and to whom sold; also, the amount of the tax, interest and costs if any, giving a separate receipt for each year; whereupon he shall make the proper entries of such payments on the books of his office.

No person shall be permitted to pay the taxes of any one year until the taxes for the previous year shall be first paid; and the receipt herein contemplated shall be conclusive evidence that all taxes, and costs of every kind against the property described in such receipt are paid to the date of such receipt; and for any failure or neglect on the part of the collector, or on the part of any one acting as collector, he and his bondsmen shall be liable to an action on his official bond for the damages sustained by any person, or the City, through such neglect.

SEC. 6. When the grade of any street or alley shall have been established, and any person shall have built or made improvements on such streets or alleys according to the established grade thereof, and such city shall alter said established grade in such a manner as to injure or diminish the value of said property, said city shall pay to the owner or owners of said property so injured the amount of such damage or injury.

SEC. 7. Said damage or injury shall be assessed by three Commissioners who shall be disinterested freeholders, to be appointed by the City Council. They shall, before entering upon their duty, be sworn to execute the same according to the best of their ability. Before entering upon their duty the city shall cause notice to be given, which notice shall be signed by the Commissioners and published for three weeks in one or more newspapers printed in such city, of the time and place of their meeting for the purpose of viewing the premises and making their assessments. They shall view the premises, and, in their discretion, receive any legal evidence, and may adjourn from day to day; either one of whom shall have the power, in the presence of the others, to administer an oath or oaths to any witness or witnesses to be examined before them.

SEC. 8. When the appraisement shall be completed the Commissioners shall sign and return the same to the City Council within thirty days of their appointment. The City Council shall have power, in their discretion, to confirm or annul the appraisement, and if annulled, all proceedings shall be void; but if confirmed, an order of the confirmation shall be entered. Any person interested may appeal from the order of confirmation to the Circuit or District Court of the county in which such city is situated, by notice in writing to the Mayor, at any time before the expiration of twenty days after the entering the order of confirmation.

Upon the trial of the appeal, all questions involved in the proceedings, including the amount of damages, shall be open to investigation, and the burden of proof shall, in all cases, be upon the city to show that the proceedings are in conformity with this section.

The cost of any proceedings incurred prior to the order of such City Council confirming or annulling the appraisement, shall in all cases be paid by such city.

SEC. 9. The city council shall have power to remove commissioners, and from time to time appoint others in the place of such as may be removed, refuse, neglect, or be unable from any cause to serve.

SEC. 10. That so much of section 1, chapter 51, acts of the Fifteenth General Assembly as requires cities to provide by ordinance for the improvement of alleys after presentation of petition by owners of property to be assessed, be and the same hereby is repealed, and such cities organized under special charters, may provide by ordinance how such improvements shall be made, and thereafter may order any alley to be improved, graded or macadamized, by resolution passed by the affirmative vote of two-thirds of such council, and on voting upon such resolution, the yeas and nays shall be recorded.

SEC. 11. All property taken and condemned by virtue of any power heretofore conferred or herein granted, such power may be exercised and pursued without resorting to proceedings in court to enforce the same, anything in any law to the contrary notwithstanding.

SEC. 12. The city council of any such city may regulate and license sales by transient merchants, bankrupt and dollar stores and the like: *Provided*, that the exercise of such power shall

3 not interfere with sales made by sheriffs, constables, coroners, marshals, executors, guardians,
4 assignees of insolvent debtors, or other persons, required by law, to sell real or personal property.

SEC. 13. The city council shall have power to levy an annual tax of not to exceed—per
2 cent. on the assessed value of all the taxable property within its limits, for the purpose of defray-
3 ing the annual current expenses of the city, carrying on its municipal affairs and paying its bonded
4 indebtedness: *Provided*, that no other or greater assessment shall be made in any one year than
5 the amount herein authorized, anything in any law to the contrary notwithstanding.

SEC. 14. The powers delegated to said cities, and the duties of officers, shall be strictly con-
2 strued; but in regard to the police powers, sanitary regulations, and regulations for the preven-
3 tion and spread of fires, and of contagious disease, the enumerated powers shall not be construed
4 as a limitation of the general powers.

SEC. 15. No general law shall in any manner be construed to affect the character or laws of
2 cities organized under special charters and while they continue to act under such charters, unless
3 the same shall have special reference to such cities.

SEC. 16. This act being deemed of immediate importance, shall take effect and be in force
2 from and after its publication in the *Keokuk Gate City and Constitution*, and in the *Davenport*
3 *Gazette* and *Davenport Democrat*, and *Dubuque* ————