

# A BILL

## FOR AN ACT TO PAVE STREETS AND ALLEYS, AND THE CURBING OF STREETS IN INCORPORATED TOWNS, AND PROVIDING FOR THE COSTS THEREOF.

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

SECTION 1. That whenever any city or incorporated town shall cause any street or alley  
to be paved, curbed, graveled, macadamized or guttered, as provided in section 466 of the  
Code (630 McLain's), of Iowa, they may direct that the cost of said improvement be paid in  
five annual installments.

SEC. 2. In such case the city council or trustees shall cause to issue against each lot or  
smaller parcel of land abutting such improvement, owned by one person or firm, and which  
is subject to contribute to the payment of said improvement, a separate tax bill for each  
annual assessment, which tax bills shall bear interest at the rate of six per cent per annum.

SEC. 3. Each tax bill shall accurately describe the property against which it is issued  
and the improvement for which it is issued, and those issued against each tract or parcel of  
land shall be numbered from one to five inclusive, and shall mature as numbered in one, two,  
three, four and five years from date of issuance. Any party, however, owning any tract or  
parcel of land against which such tax bills are issued, shall have the right to pay the same  
at any time before maturity.

SEC. 4. Said tax bills shall issue against the property contained in each separate block  
abutting such improvement when the improvement fronting such block is completed as  
required by the council or trustees, and may be sold or hypothicated by the city or town, as  
the case may be, to secure funds to pay for said improvement.

SEC. 5. A record of such tax bills shall be kept by the city or town treasurer in a book  
kept by him for that purpose, which book shall show the date of the tax bills, amount, dates  
of maturity of each bill, and the name and address of the party to whom sold or hypothicated,  
and the nature of the improvement for which they are issued.

SEC. 6. Tax bills shall be signed by the mayor and attested by the seal of the corpora-  
tion and at once, upon their issuance, be delivered to the city or town treasurer, whose  
duty is to at once record them as above provided.

SEC. 7. When said tax bills are recorded as above provided, they shall become a lien  
upon the property in those described prior to all other liens, except, state, county and  
municipal taxes, of which lien the public shall take notice.

Sec. 8. Said tax bills shall be payable at the office of the city or town treasurer, and when so paid shall cease to draw interest, and it shall be the duty of the treasurer to notify, by letter, the owner of the tax bill paid, of its payment, which letter shall be addressed to the owner as shown by the treasurer's record.

Sec. 9. If any tax bills remain due and unpaid for ninety days, an action in equity may be commenced in the district court of the county in which the property is situated, and a decree obtained ordering the property sold to pay said tax bills; such sale shall not extinguish the lien of subsequent tax bills, or of tax bills subsequently maturing. Sales shall be made in accordance with the laws relating to sale of real estate under execution, and redemption may be made as under such sales.

Sec. 10. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published in Des Moines, Iowa.

Sec. 1. In such case the city council or town board shall cause to issue against each lot or parcel of land within such improvement, owned by one person or firm, and which is subject to contribute to the payment of said improvement, a separate tax bill for each annual assessment which tax bill shall bear interest at the rate of six per cent per annum. Each tax bill shall accurately describe the property against which it is issued, and the improvement for which it is issued, and those (such as each lot, tract or parcel of land) shall be numbered from one to five inclusive, and (such as) tracts as numbered in one, two, three, four and five years from date of issuance. Any party, however, owning any tract or parcel of land against which such tax bills are issued, shall have the right to pay the same at any time before maturity.

Sec. 2. Each tax bill shall issue against the property contained in each separate block adjoining such improvement when the improvement thereon such block is completed as reported by the council or board and may be sold or hypothecated by the city or town as the case may be, to secure the same for said improvement.

Sec. 3. A record of each tax bill shall be kept by the city or town treasurer in a book kept by him for that purpose, which book shall show the date of the tax bill, amount, date of maturity of each bill, and the name and address of the party to whom sold or hypothecated, and the nature of the improvement for which they are issued.

Sec. 4. Tax bills shall be signed by the mayor and attested by the seal of the corporation and at once upon their issuance be delivered to the city or town treasurer whose duty is to at once record them as above provided.

Sec. 5. When said tax bills are recorded in a book provided, they shall become a lien upon the property in those described upon all other liens except state, county and municipal taxes of which lien the public shall take precedence.