

A BILL

FOR AN ACT RELATING TO THE CONSTRUCTION OF PERMANENT SIDEWALKS, AND PROVIDING FOR THE ASSESSMENT AND COLLECTION OF THE COST THEREOF.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. All objections to the cost of construction of permanent sidewalks, as provided
2 by the Code, against the lots or parcels of land in front of which the same are constructed, and
3 all objections to the prior proceedings on account of errors, irregularities or inequalities, must
4 be made in writing and filed with the city clerk prior to the date fixed for said assessment.
5 And all objections not so made shall be deemed waived, except where fraud is shown.

Sec. 2 If the owner of any lot or parcel of land against which an assessment for perma-
2 nent sidewalks is made, shall at the time of making said special assessment, promise and agree
3 in writing, indorsed on a certificate or in a separate agreement, that in consideration of having
4 the right to pay his assessment in installments, he will not make any objection of illegality or
5 irregularity as to the assessment or levy of said tax upon and against his property, and will pay
6 said assessment, with interest thereon at such rate, not exceeding six per cent per annum, as
7 shall by ordinance or resolution of the council be prescribed; such tax so levied against the lot
8 or parcel of land of such owner shall be payable in seven equal installments, the first of which
9 shall mature and be payable on the date of said assessment and the others, with interest on the
10 whole amount unpaid, annually thereafter, at the same time and in the same manner as the
11 March semi-annual payment of ordinary taxes; but where no such promise and agreement in
12 writing shall be made by the owner of any lot or parcel of land, then the whole of said assess-
13 ment so levied upon and against the property of such owner, shall be assessed and collected
14 as provided for in section seven hundred and seventy-nine (779) of the Code and amend-
15 ments thereto. And all such taxes, with interest, shall become delinquent on the first day of

16 March next after their maturity, and shall bear same rate of interest, with same penalties as
17 ordinary taxes.

Sec. 2. A certificate of levy of such special assessment, fixing the number of installments
2 and the time when payable, certified as correct by the city clerk, shall be filed with the
3 auditor of the county, or each of the counties in which the city is situated, and thereupon said
4 special assessment as shown therein, shall be placed on the tax list of the proper county, and
5 said taxes and special assessment, with all interest and penalties thereon shall become and re-
6 main a lien upon such lot or parcel of land until the same is paid, and said lien shall have pre-
7 cedence over all other liens, except ordinary taxes.

Sec. 4. Each installment of any such special assessment shall bear interest from the date
2 of the assessment, not to exceed six per cent per annum, which shall become due and payable
3 at the March semi-annual payment of ordinary taxes.

4 Upon the payment of any installment, there shall be computed and collected the install-
5 ment, and interest on the whole assessment remaining unpaid up to the first day of April fol-
6 lowing.

Sec. 5. The owner of any property against which said special assessment is made and
2 levied shall have the right to pay the same, or the unpaid installments thereof, with all inter-
3 est up to the time of said payment, with any penalties and costs of any proceedings for the sale
4 of the property for such special assessment or installment.

Sec. 6. Property against which a special assessment has been levied for permanent side-
2 walks may be sold for any sum or principal or interest due and delinquent at any regular or
3 adjourned tax sale in the same manner, with the same forfeitures, penalties and rights of re-
4 demption, and certificates and deeds on such sales shall be made in the same manner and with
5 like effect as in the case of sales for the non-payment of ordinary taxes.

Sec. 7. The council may provide, by ordinance or resolution, for the issuance of perma-
2 nent sidewalk certificates, in the same manner and to the same effect as street improvement
3 and sewer certificates provided for in chapter eight (8), Title V (5) of the Code.

Sec. 8. This act, being deemed of immediate importance, shall take effect and be in force
2 from and after its passage and publication in the Des Moines Register and Leader and the
3 Des Moines Daily Capital, newspapers published at Des Moines, Iowa.