

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

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

Sec. 3. A certificate of levy of such special assessment, fixing the number of install-
2 ments 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
6 remain a lien upon such lot or parcel of land until the same is paid ; and said lien shall have
7 precedence 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, shall become due and payable at the
3 March semi-annual payment of ordinary taxes. Upon the payment of any installment there
4 shall be computed and collected the installment and interest on the whole assessment remain-
5 ing unpaid up to the first day of April following.

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 the cost of any proceedings for the
4 sale of the property for such special assessment or installments.

Sec. 6. Property against which a special assessment has been levied for permanent side-
2 walks, may be sold for any sum of 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
5 with like effect, as in 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 publication in the Register and Leader and the Des Moines Daily Capital,
3 newspapers published at Des Moines, Iowa.