

February 1, 1961.  
Passed on File.

**Senate File 160**

By COMMITTEE ON CITIES AND TOWNS.

Passed Senate, Date 2-8-61 Passed House, Date 3-10-61  
Vote: Ayes 48 Nays 0 Vote: Ayes 80 Nays 28  
Approved 3-14-61

3-13-61  
*aye 48 Nays 0 (as amended & concurred)*

## A BILL FOR

An Act to provide a method for the construction, reconstruction and repair of sidewalks alternate to that provided in chapter two hundred eighty-six (286), Acts of the Fifty-eighth General Assembly, by reenacting certain sections of the 1958 Code of Iowa which were therein repealed.

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

1 Section 1. Chapter three hundred eighty-nine (389), Code  
2 1958, is amended by adding the following section:  
3 "Permanent sidewalks. Cities and towns shall have power  
4 to provide for the construction, reconstruction, and repair  
5 of permanent sidewalks upon any street, highway, avenue, public  
6 ground, wharf, landing, or market place within the limits of  
7 such city or town; and to assess the cost thereof on the lots or  
8 parcels of land in front of which the same shall be constructed;  
9 but the construction of permanent sidewalks shall not be made  
10 until the bed of the same shall have been graded to that, when  
11 completed, such sidewalks will be at the established grade.

12 "Unless the owners of a majority of the linear feet of the  
13 property fronting on said improvements petition the council  
14 therefor, the same shall not be made unless three-fourths of  
15 all the members of the council shall by vote order the making  
16 thereof."

1 Sec. 2. Chapter three hundred eighty-nine (389),  
2 Code 1958, is amended by adding the following section:

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

1 Sec. 3. Chapter three hundred eighty-nine (389), Code  
2 1958, is amended by adding the following section:

3 "Payment under waiver. Unless the owner of any lot or  
4 parcel of land against which an assessment for permanent  
5 sidewalk is made shall within thirty (30) days from the date  
6 of assessment file written objections to the legality or  
7 regularity of the assessment or levy of such tax upon and  
8 against his property, such owner shall be deemed to have waived  
9 objections on these grounds, and shall have the right to pay  
10 said assessment with interest thereon not exceeding six (6)  
11 percent per annum in seven (7) equal annual installments, the  
12 first of which shall mature and be payable on the date of said  
13 assessment and the others, with interest on the whole amount  
14 unpaid, annually thereafter, at the same time and in the same  
15 manner as the March semi-annual payment of ordinary taxes,  
16 provided that if the aggregate of all assessments against the  
17 property of an owner is twenty-five (25) dollars or less, such  
18 assessments shall be paid in one (1) installment and within  
19 thirty (30) days following the levy."

1 Sec. 4. Chapter three hundred eighty-nine (389), Code  
2 1958, is amended by adding the following section:

3 "Delinquent tax. Each installment of such taxes, with  
 4 interest, shall become delinquent on the first day of March  
 5 next after its maturity and shall bear the same rate of  
 6 interest, with the same penalties as ordinary taxes."

1 Sec. 5. Chapter three hundred eighty-nine (389), Code  
 2 1958, is amended by adding the following section:

3 "Certificates of levy—lien. A certificate of levy  
 4 of such special assessment, fixing the number of installments  
 5 and the time when payable, certified as correct by the city  
 6 clerk, shall be filed with the auditor of the county, or each  
 7 of the counties, in which the city is situated and thereupon  
 8 said special assessment, as shown therein, shall be placed on  
 9 the tax list of the proper county and said taxes and special  
 10 assessment, with all interest and penalties thereon, shall  
 11 become and remain a lien upon such lot or parcel of land until  
 12 the same is paid; and said lien shall have precedence over  
 13 all other liens, except ordinary taxes."

1 Sec. 6. Chapter three hundred eighty-nine (389), Code  
 2 1958, is amended by adding the following section:

3 "Certificates—effect. Such certificate shall be the  
 4 same as certificates of the levy of special assessments for  
 5 street improvements, and shall create the same rights and  
 6 liabilities and the same procedure shall apply thereto."

SENATE FILE 160

1 Amend Senate File 160 by striking in line 14 of section 1 the word  
 2 "therefore" and inserting in lieu thereof the word "therefor".

Filed  
 February 17, 1961.

COMMITTEE ON CITIES AND TOWNS,  
 GEORGE P. RAPSON, Chairman

*adopted*  
*3-10-61*

*introduced*  
*3-13-61*

