

SEC. 2. This act being deemed of immediate importance, shall take effect on and after its publication in the Iowa State Register, and Iowa State Leader, newspapers published in Des Moines, Iowa.

Approved March 15, 1876.

I hereby certify that the foregoing act was published in the *Iowa State Leader*, April 20, and in the *Iowa State Register*, March 23, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 116.

RELATING TO CITIES ORGANIZED UNDER SPECIAL CHARTERS.

AN ACT Relating to Cities Organized and Existing Under Special Charters Conferring Additional Powers, and Amending the Charters of such Cities. [Additional to Code, Chapter 10, Title IV; "Of Cities and Incorporated Towns."] H. F. 213.

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

SECTION 1. 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 such at 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 cost against such lot or parcel of real estate.

SEC. 2. In all advertisements for the sale of real 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 of any property conveyed if it shall appear that said property was subject to taxation for the

To take effect.

H. F. 213.

To provide by ordinance when taxes shall become delinquent.

Sufficient notice of sale.

Letters and figures may be used.

Irregularities.

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 validity of any sale or the title to property acquired under such sale.

Sec. 3. The city council may provide by ordinance 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, 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 a sale of the real estate so taxed or assessed specially called therefor, and the kind of notice to be given, and may also provide for the collection of such tax by suit, such as is authorized by sections 478 and 479 of chapter 10, title 4, of the Code.

Sec. 4. The collector shall in all cases, make out and deliver to the tax payer 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. And the council may provide by ordinance, that no person shall be permitted to pay the taxes of any one year until the taxes for the previous years shall be first paid; and provide that the receipt herein contemplated shall be conclusive evidence that all taxes, and the costs of every kind against the property described in such receipt, are paid to the date of such receipt; and provide that for any failure or neglect on the part of the collector, or on the part of any one acting as a 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. 5. The collector of taxes, or person authorized to act as collector, shall make, sign and deliver to the purchaser of any real property sold for the payment of any taxes authorized by the provisions of this act, or by any law applicable to cities acting under special charters, a certificate of purchase, which shall have the same force and effect as certificates issued by county treasurers for the sale of delinquent county taxes.

Sec. 6. Real property sold under the provisions of this act, or by virtue of any power heretofore given, may be redeemed at any time—before the right of redemption is cut off, as hereinafter

Special taxes;
interest.

Collection.

Code, §§ 478
and 479.

Receipt by
collector.

Council may
provide:

Collector
shall make
certificate of
purchase.

Redemption.

provided—by payment to the collector, or to the person authorized to act as collector, to be held by him subject to the order of the purchaser on surrender of the certificate, or in case the same is lost or destroyed, on his making affidavit of such fact, and of the further fact that it was not assigned, of the amount for which the same was sold, and twenty per centum of such amount immediately added as a penalty, with ten per cent. interest per annum on the whole amount thus made from the day of sale. The collector, or person authorized to act as collector, shall, upon the application of any party to redeem real property sold as aforesaid and being satisfied that such person has a right to redeem the same, and on the payment of the proper amount issue to such party a certificate of redemption, in substance and form as provided by section 891 of chapter 2, title 6, of the Code, and shall make the proper entry thereof in the sale book, which redemption shall thereupon be deemed complete without further proceedings.

Certificate of redemption.

The provisions of section 892, 893, and 894, of chapter 2, title 6, of the Code, shall so far as the same are applicable, and not herein changed or modified, apply to sales of real estate for delinquent taxes herein contemplated, provided, that where the words "treasurer of the county," or "treasurer" are used in said sections, the words "collector of the city," or "collector," or person authorized to act as collector shall be substituted.

Code, § 892, 893, and 894, to apply.

Sec. 7. Immediately after the expiration of ninety days from the date of service of the notice, as prescribed by section 894, of chapter 2, title 6, of the Code, the collector or person authorized to act as collector then in office, shall make out a deed for each lot or parcel of land remaining unredeemed, and deliver the same to the purchaser, upon the return of the certificate of purchase, any number of parcels of real estate bought by one person, may be included in one deed, if required by the purchaser. Deeds executed by the collector or person authorized to act as collector, may be in form substantially as provided by section 896, chapter 2, title 6, of the Code, and shall be signed and acknowledged by him in his official capacity, and all deeds and conveyances hereafter made and executed on account of any general or special tax sales shall have the same force and effect as deeds made by county treasurers for delinquent county 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 sections 897, 898, 899, 900, 901, 902, 903, 904 and 905, of chapter 2, title 6, of the Code; *provided*, that wherever the words "county" or "county treasurer" are used, the words "city" or "city collector" or person authorized to act as collector shall be substituted.

Deed to holder of certificate of purchase:

Form:

Effect.

Rights and remedies.

Sec. 8. 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 alley 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.

Grade of street or alley.

- Damages to be assessed by commissioners.** SEC. 9. 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.
- Powers.** SEC. 10. 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 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. 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.
- Appraisement.** SEC. 11. 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.
- Appeal from order of city council.** SEC. 12. 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 is hereby 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 on such resolution the yeas and nays shall be recorded.
- Costs.** SEC. 13. All property taken and condemned by virtue or [of] any power heretofore conferred or herein granted may be so taken and condemned and such power may be exercised and pursued without resorting to proceedings in court in the first instance to enforce the same, anything in any law to the contrary notwithstanding.
- City council may remove commissioners.** SEC. 14. 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
- City council may improve alley without petition from property owners.**
- Property may be condemned without action to enforce the same.**
- Council may regulate sales.**
- § 1, chap. 51, 15th G. A. modified.

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

SEC. 15. The city council of all cities acting under special charters, with a population of not more than fifteen thousand inhabitants, as shown by the last state census, shall have power to levy an annual tax of not to exceed three per cent. of the assessed value of all taxable property within its limits, for the purpose of defraying the annual current expenses of the city, carrying on its municipal affairs and paying its bonded indebtedness; *provided*, that no other or greater assessment shall be made in any one year than the amount herein authorized, anything in any law to the contrary notwithstanding. While all other cities acting under special charters may levy the taxes now authorized by law, and when such city constitutes a road district, may levy a road tax in addition to the road tax now allowed by law of two mills on the dollar of the assessed valuation, which road tax shall in no case exceed five mills; *provided*, however, the city council may provide by ordinance that all property lying within the corporate limits of any city acting under a special charter, and which is not now subject to tax for city purposes, by reason of the said property being used for agricultural, horticultural or gardening purposes, shall be subject to a road tax not exceeding the sum of forty cents for each one hundred dollars of the valuation thereof, for the purpose of keeping in repair the roads, streets and bridges lying within that part of any such city where the property is not subject to taxation for city purposes.

Annual tax of not to exceed 3 per cent.

When city constitutes a road district.

SEC. 16. When, by the provisions of special charters, taxes or revenue of any kind are required to be collected by the marshal or any other designated officer, the city council of any such city shall have the power to provide by ordinance for the collection of such taxes or revenue, and the discharge of all other duties relating thereto by any other officer or person.

When taxes are to be collected by marshal.

SEC. 17. Cities acting under special charters shall have power to provide by ordinance for the numbering of houses by the owners or lessees thereof.

Numbering of houses.

SEC. 18. All such cities shall have power to require the owner or lessee of any lot or tract of ground extending into, across, or bordering on any hollow or ravine which constitutes a drain for surface water, or a water course of any kind, who shall by grading or filling such lot or tract of ground obstruct the flow of water through such water courses, to construct through such lot or land such a drain or passage way for water as the council may designate, and to enforce the same by proper penalties, or the city may construct such drains at the expense of the owners, and assess the cost thereof on the lots or tracts of ground.

When flow of water is obstructed by filling.

SEC. 19. All such cities shall have power to enforce the payment of poll tax in such manner as it may determine by suit, penalties or otherwise, as may be provided by ordinance.

Poll tax.

SEC. 20. In regard to the police powers, sanitary regulations, and regulations for the prevention and spread of fires, and of

Police power, etc.

contagious diseases, the enumerated powers shall not be construed as a limitation of the general powers.

General laws. SEC. 21. No general law as to powers of cities organized under the general incorporation act, shall in any manner be construed to 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.

§ 7, chap. 238, 6th G. A. repealed. SEC. 22. That section 7, chapter 238, acts of the sixth general assembly of the state of Iowa, approved January 27th, A. D. 1857, be and the same is hereby repealed.

To take effect. SEC. 23. This act being deemed of immediate importance, shall take effect and be in force from and after its publication in the Daily Gate City, and Daily Constitution, and Keokuk Post, newspapers published in the city of Keokuk, and the Davenport Gazette, and Davenport Democrat, and Der Democrat, newspapers published in the city of Davenport, and in the Dubuque Times, and Dubuque Herald, newspapers published in the city of Dubuque, anything in section 33, chapter 3, of the Code, to the contrary notwithstanding.

Approved March 15, 1876.

I hereby certify that the foregoing act was published in the *Daily Constitution*, March 21, *Davenport Democrat*, March 23, *Davenport Gazette*, March 24, *Dubuque Times*, March 25, *Dubuque Herald*, March 26, *Der Democrat*, March 28, *Daily Gate City*, March 29, and in the *Keokuk Post*, March 30, 1876.

JOSIAH T. YOUNG, *Secretary of State*.

CHAPTER 117.

RELIEF OF JOSEPH METZ.

H. F. 443. AN ACT to Amend Chapter 107, of the Private, Local and Temporary Acts of the 14th General Assembly.

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

Chap. 107, 14th G. A. amended. SECTION 1. That chapter 107, of the private, local and temporary acts of the 14th general assembly, be and the same is hereby amended by striking out the words "one hundred and fifty" and inserting in lieu thereof the words "two hundred and forty."

\$250 appropriated. SECTION 2. That there is hereby appropriated out of any money in the state treasury, not otherwise appropriated, the sum of two hundred and fifty dollars for the use of Joseph Metz, being designed to aid him in the purchase of artificial limbs.

To take effect. SEC. 3. This act being deemed of immediate importance, shall take effect from and after its publication in the Iowa State Register, and Iowa State Leader.

Approved March 15, 1876.

I hereby certify that the foregoing act was published in the *Iowa State Leader*, March 23, and in the *Iowa State Register*, March 25, 1876.

JOSIAH T. YOUNG, *Secretary of State*.