

CHAPTER 108.

LEGALIZE TAX LEVY IN CARROLL COUNTY.

S. F. 211. AN ACT to Legalize the levy of certain taxes for certain years in Carroll County Iowa.

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

Taxes levied and assessed for certain years legalized.

SECTION 1. That the taxes assessed or levied by Carroll county of this state for the years 1884, 1885, 1886, 1887, 1888 and 1889, under Chapter 200 of acts of Twentieth General Assembly, are hereby legalized and made valid to the same extent as though such county [county] had had the power to levy the same, notwithstanding the proviso in section one of said Chapter. Provided the said levy made by the Board of Supervisors exclusive of any levy made by the board of township trustees, shall not be in excess of one mill on the dollar. of the assessed value of the taxable property of the County.

Publication.

This act being deemed of immediate importance the same shall be in force and effect from and after its publication in the Iowa State Register and State Leader, Newspapers published in Des Moines Iowa, without expense to the State.

Approved April 10, 1890.

I hereby certify that the foregoing act was published in the *Iowa State Register* April 16 and the *Des Moines Leader* April 17 1890.

FRANK D. JACKSON, *Secretary of State.*

CHAPTER 109.

LEGALIZE ACTS BOARD OF SUPERVISORS JOHNSON COUNTY ALCOCK DITCH.

S. F. 326. AN ACT to legalize the proceedings of the board of supervisors of Johnson County Iowa in locating and causing to be constructed a ditch in Fremont Township in said county known as the Alcock ditch, and to provide for an assessment and levy of the costs and expenses thereof on the lands benefited thereby.

Acts of board of supervisors invalid.

Whereas the proceedings of the board of supervisors of Johnson County Iowa in the years 1882-83-84 in respect to the location and construction of a ditch known as the Alcock ditch, in Fremont Township Johnson County Iowa, and in assessing and levying the costs and expenses thereof on the land benefited thereby are claimed to have been invalid,

because said proceedings do not show upon their face that said ditch was petitioned for by a majority of persons resident in the county and owning land adjacent to such ditch; and because, as it is claimed, such majority did not in fact petition therefor; and because of a failure to serve notice of the pendency of such proceedings as provided by law, and for irregularities in letting the contract for the construction of said ditch; and because such ditch is not necessary; and because of other irregularities and informalities, as alleged, in the proceedings of the board of supervisors in locating and constructing said ditch, and in the assessment and levy of the costs and expenses thereof.

Reasons why
invalid.

And whereas on a writ or writs of certiorari issued out of the Circuit Court of Johnson County on the petition of sundry owners of land in said county assessed for the costs of said ditch, the assessment of the lands of said petitioners have been, by a judgment of said Court and of the Supreme Court of Iowa, adjudged invalid and set aside; and whereas the collection of the tax levied, or attempted to be levied, by the said board of supervisors on the lands adjacent to said ditch has been enjoined by the Circuit Court of Johnson County Iowa in sundry cases; and whereas the said ditch was constructed under and in pursuance of the said order and proceedings of the said board of supervisors, and under contracts entered into under the same and on the faith thereof; and whereas the auditor of Johnson County issued certain warrants for the cost and expenses of locating and constructing said ditch; and whereas in sundry suits brought upon some of said warrants in the District Court of Johnson County Iowa against said county judgment has been rendered for the defendant and said warrants held to be invalid, and the county not liable therefor; and whereas the said warrants were issued in good faith and for a valuable consideration, based upon the said order and proceedings of the said board of supervisors; therefore,

Writs of certiorari issued.

Warrants issued by Co. auditor.

Suits on warrants.

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

SECTION 1. That the proceedings of the board of supervisors of Johnson County Iowa in the years 1882-83-84 in respect to the location and construction of a ditch known as the Alcock ditch, in Fremont Township Johnson County Iowa, including the orders of the said board of supervisors for the location and construction of said ditch, the letting and making of contracts therefor be, and the same are hereby legalized and shall be held and decreed valid and effectual to the same extent and effect in all respects as to the said proceedings as if the same had fully conformed to the law when taken; and said ditch as actually constructed shall be held to be a lawful ditch, and all provisions of the law applicable to

Acts of board in location, construction, etc., legalized.

a ditch constructed under Ch. 2, Title 10 of the Code, and the amendments thereto shall apply to the said ditch.

Board to ascertain amount of costs.

SEC. 2. The board of supervisors of Johnson Countys shall, at their regular meeting next after the expiration of 30 days from the taking effect of this act, proceed to ascertain anew the total amount of the costs and expenses of the construction of said ditch, including interest accrued and to accrue on the excess of the amount of any unpaid warrants issued for payment for work done or expenses in locating and constructing said ditch over and above the amount of money applicable to such payments now in the hands of the treasurer of Johnson County, including the costs and expenses of the proceedings in locating and constructing said ditch (exclusive of any expense or cost of litigation in reference thereto). The said board shall reapportion and reassess said amounts so ascertained among the and upon the lands in said county benefited by the location and construction of the said ditch in proportion to the amount of benefit to the said lands respectively.

Expenses of litigation excluded.

Basis of reapportionment.

Right of hearing.

Completion of apportionment and reassessment.

Certain credits.

Lands actually sold and conveyed.

Said board shall take as the basis for said apportionment and reassessment the list or schedule of lands in said county heretofore assessed by them for said ditch as benefited thereby; but all persons interested in or affected by said assessments shall have the right to appear and be heard before said board in respect to said apportionments and assessments, and the said board shall on such hearings make such changes, both in respect to the lands to be assessed and the amounts to be assessed thereon respectively, as in their judgment may be necessary to make such apportionments and assessments just and equitable. On the completion of said apportionments and reassessments all the provisions of law applicable to apportionments and assessments made under and by virtue of Ch. 2 of Title 10 of the Code and the amendments thereto in respect to the mode of levy and collection and application of the proceeds thereof and appeals therefrom shall apply to the said reassessments hereby directed, provided that the owners of any lands so assessed shall be entitled to credit upon their reassessment for any payments made and not refunded upon any previous assessment made or assumed to be made upon said land, for or on account of the construction of said levy; and provided further that when any previous assessment made by the said board of supervisors, against any of said land to pay for the construction of said ditch has been paid in full the said land shall not be reassessed for said ditch.

SEC. 3. In making the reapportionment and reassessment provided for in this act, any land that has actually been sold and conveyed between June 28th 1887 and March 18th 1890, shall not be reassessed; but the failure to reassess any such land shall not operate to increase the assessment on any other land affected by this Act. Provided, that the warrants issued

by the county auditor for the construction of said ditch shall be paid pro-rata from the proceeds of the reapportionment, reassessment, levy and collection herein provided for."

SEC. 4. This act being deemed of immediate importance shall take effect from and after its publication in the "Iowa State Press" a newspaper published at Iowa City Iowa, and in the "Des Moines Leader, a newspaper published at Des Moines Iowa, such publication to be without expense to the state. Publication.

Approved April 5, 1890.

I hereby certify that the foregoing act was published in the *Des Moines Leader* April 12 and the *Iowa State Press* April 16 1890.

FRANK D. JACKSON, *Secretary of State.*

CHAPTER 110.

LEGALIZE ACTS BOARD OF SUPERVISORS JOHNSON COUNTY—WALKER DITCH.

AN ACT to legalize the proceedings of the board of supervisors of Johnson County Iowa in locating and causing to be constructed a ditch in Fremont Township in said county known as the Walker ditch, and to provide for an assessment and levy of the costs and expenses thereof on the lands benefited thereby. S. F. 327.

Whereas the proceedings of the board of supervisors of Johnson County Iowa in the years 1882-83-84 in respect to the location and construction of a ditch known as the Walker ditch, in Fremont Township, Johnson County Iowa, and in assessing and levying the costs and expenses thereof on the land benefited thereby are claimed to have been invalid, because said proceedings do not show upon their face that said ditch was petitioned for by a majority of persons resident in the county and owning land adjacent to such ditch; and because, as it is claimed, such majority did not in fact petition therefor; and because of a failure to serve notice of the pendency of such proceedings as provided by law, and for irregularities in letting the contract for the construction of said ditch; and because such ditch is not necessary; and because of other alleged irregularities and informalities in the proceedings of the board of supervisors in locating and constructing said ditch; and in the assessment and levy of the costs and expenses thereof. Acts Board of Supervisors invalid.
Reasons why invalid.

And whereas on a writ or writs of certiorari issued out of the Circuit Court of Johnson County on the petition of sundry owners of land in said county assessed for the costs of said ditch, the assessment of the lands of said petitioners have Writ of certiorari issued