

**SEC. 3. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Iowa State Register and Des Moines Leader, newspapers published at Des Moines, Iowa.

Approved April 6, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and Des Moines Leader, April 7, 1900.

G. L. DOBSON,  
Secretary of State.

## CHAPTER 27.

### RELATING TO COLLECTION OF TAXES.

S. F. 88.

AN ACT to amend section seven hundred seventy-nine (779) of the code, relating to the collection of taxes.

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

**SECTION 1. City clerk to certify assessment.** That section seven hundred seventy-nine (779) of the code be and is hereby amended by substituting a semicolon for the period after the word "constructed" in the eighth line and inserting the following:

"And the city clerk shall certify the amount of such assessment to the county auditor, and it shall be collected the same as other taxes. But, in cities having a city collector or treasurer who collects city taxes, the city clerk shall certify the amount of such assessment to such collector or treasurer, and the same shall be collected as other city taxes."

Approved March 2, 1900.

## CHAPTER 28.

### STREET IMPROVEMENTS AND SPECIAL ASSESSMENTS.

S. F. 284.

AN ACT to amend section seven hundred and ninety-nine (799) of the code, relating to street improvements, and special assessments.

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

**SECTION 1. Special election.** That section seven hundred and ninety-nine (799) of the code be, and the same is hereby amended, by inserting after the word "election," in the fourth line thereof, the following words: "Of the entire city or of any sewer district thereof in which the proposed work is to be done"; and by inserting after the word "tax" in the fifth line thereof the following words: "Upon the property of the city or such sewer district."

Approved April 6, 1900.

## CHAPTER 29.

### LEVY AND COLLECTION OF SPECIAL ASSESSMENTS.

S. F. 115.

AN ACT to regulate the levy and collection of special assessments in cities and towns, and cities acting under special charter. [Amendatory of chapters 7 and 8, title V, of the code, relating to street improvements.]

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

**SECTION 1. Special assessment—rate.** When any city or town council or board of public works levies any special assessment for any public