

improvement against any lot or tract of land, such special assessment shall be in proportion to the special benefits conferred upon the property thereby and not in excess of such benefits. Such assessment shall not exceed twenty-five percentum of the actual value of the lot or tract at the time of levy, and the last preceding assessment roll shall be taken as *prima facie* evidence of such value.

SEC. 2. Deficiencies—how paid. If the special assessment which may be levied against any lot or tract of land shall be insufficient to pay the cost of the improvement, the deficiency shall be paid out of the general fund, or for sewers out of the sewer fund provided for in section eight hundred and thirty-one (831), or subdivision three (3) of section eight hundred and ninety-four (894), or section nine hundred and seventy-eight (978), or subdivision three (3) of section ten hundred and five (1005), or for other improvements out of the improvement fund provided for in section eight hundred and thirty (830), or subdivision two (2) of section eight hundred and ninety-four (894), or section nine hundred and seventy-seven (977), or subdivision two (2) of section ten hundred and five (1005) of the code, and acts amendatory thereof as the case may be. If there be property against which no special assessment can be levied the proportion of the cost of the improvement which might otherwise be assessed against such property shall be paid in like manner.

SEC. 3. What statutes govern. So far as applicable, sections eight hundred and twenty-one (821), eight hundred and twenty-two (822), eight hundred and twenty-three (823), eight hundred and twenty-four (824), eight hundred and twenty-nine (829), and eight hundred and thirty-nine (839) of the code shall govern all special assessments made in cities and towns unless otherwise specially provided. Upon appeal the court shall determine all questions, including that of benefits to the property assessed.

SEC. 4. Enforcement of certain statutes not affected. Nothing in this act shall be construed to interfere with the enforcement of the provisions of sections eight hundred and thirty-four (834) and eight hundred and thirty-five (835), of the code.

SEC. 5. Special charter cities. This act shall apply to cities acting under special charter.

SEC. 6. 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 the Daily Iowa Capital, newspapers published in Des Moines, Iowa.

Approved April 7, 1900.

I hereby certify that the foregoing act was published in the Daily Iowa Capital April 12, 1900, and in the Iowa State Register, April 14, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 30.

RELATING TO PARK COMMISSIONERS.

H. F. 6.

AN ACT to amend sections eight hundred and fifty-one (851) and eight hundred and fifty-two (852) of the code; also sections eight hundred and fifty (850) and eight hundred and fifty-nine (859) of the code as amended by chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly, relating to park commissioners.

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

SECTION 1. Election of park commissioners in certain cities. That section eight hundred and fifty (850) of the code as amended by section one (1) of chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly be and is hereby amended by striking out the words "twenty-five"

in the second line thereof and inserting in lieu thereof the word "twenty."

SEC. 2. Compensation. That section eight hundred and fifty-one (351) of the code be amended by adding after the word "duties" in the twelfth line thereof the following words, "but, in cities having a population not exceeding twenty-five thousand, the compensation of each commissioner shall not exceed one hundred dollars per annum."

SEC. 3. Tax certified—rate in certain cities. That section eight hundred and fifty-two (852) of the code be amended by adding after the word "dollar" in the fourth line thereof the following: "In cities having a population of over twenty-five thousand, and not exceeding one mill in cities having a population under twenty-five thousand."

SEC. 4. Park commissioners in other cities and towns. That section eight hundred and fifty-nine (859) of the code as amended by section two (2) of chapter twenty-five (25) of the acts of the Twenty-seventh General Assembly be and is hereby amended by striking out the words "twenty-five" in the second line thereof and inserting in lieu thereof the word "twenty."

SEC. 5. 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 in the city of Des Moines, Iowa.

Approved February 14, 1900.

I hereby certify that the foregoing act was published in the Iowa State Register and the Des Moines Leader, February 15, 1900.

G. L. DOBSON,
Secretary of State.

CHAPTER 31.

TAX LEVY FOR PARK PURPOSES.

H. F. 60.

AN ACT to amend section eight hundred and fifty-two (852) of the code and authorizing an increase of the tax levy for park purposes.

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

SECTION 1. Tax levy increased—additional tax. That section eight hundred and fifty-two (852) of the code be and the same is hereby amended by striking out the words "two mills" in the third line of said section and by inserting in their place the words "three mills." That section eight hundred and fifty-two (852) be further amended by adding thereto the following words:

"In cities having a population of over twenty-five thousand said board is further authorized in its discretion to certify to the county auditor in the years 1900, 1901, 1902 and 1903, and cause to be collected, an additional tax for park purposes of one mill on the dollar on all taxable property of the city, in the manner provided by this section as hereby amended; but the power to levy such additional tax shall cease at the end of the four years above specified."

Approved March 3, 1900.

CHAPTER 32.

RELATING TO TAXATION IN CITIES AND TOWNS.

S. F. 325.

AN ACT to amend section eight hundred and ninety-four (894) of the code, relating to the taxation in cities and towns, and legalizing the acts and proceedings of incorporated towns.