

**SEC. 6. Tax sale.** Property against which a special assessment has been levied for permanent sidewalks, may be sold for any sum of principal or interest due and delinquent at any regular or adjourned tax sale, in the same manner, with the same forfeitures, penalties and rights of redemption and certificates and deeds on such sales shall be made in the same manner and with like effect, as in case of sales for the non-payment of ordinary taxes.

**SEC. 7. Sidewalk certificates.** The council may provide, by ordinance or resolution, for the issuance of permanent sidewalk certificates in the same manner and to the same effect as street improvement and sewer certificates provided for in chapter eight (8) title five (V) of the code.

**SEC. 8. Special charter cities.** The provisions of this act shall apply to cities under special charter.

**SEC. 9. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 17, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, March 18, 1904, and the Register and Leader, March 19, 1904.

W. B. MARTIN,  
Secretary of State.

## CHAPTER 31.

### CONSTRUCTION OF SEWERS BY INCORPORATED TOWNS.

S. F. 112.

AN ACT to provide for the construction of sewers by incorporated towns. [Amendatory of chapter seven (7) of title five (V) of the code, relating to street improvements, sewers and special assessments.]

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

**SECTION 1. Statutes applicable to towns.** That all of the provisions of section seven hundred and ninety-two (792) to eight hundred and forty (840), inclusive of title five (V) chapter seven (7) of the code, granting to cities of the first and second classes the power to construct sanitary sewers and assess the cost of the same to the real property abutting on, adjacent to or benefited by such sewers shall be applicable and apply to incorporated towns.

**SEC. 2. In effect.** This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the Register and Leader and the Des Moines Daily Capital, newspapers published at Des Moines, Iowa.

Approved March 31, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, April 1, 1904, and the Register and Leader, April 2, 1904.

W. MARTIN,  
Secretary of State.

## CHAPTER 32.

### REFUNDING COST OF PAVEMENT REMOVED BY STREET RAILWAY COMPANY.

H. F. 288.

AN ACT to amend the law as appearing in section eight hundred and thirty-five (835) of the code, relating to refunding the cost of pavement removed by a street railway company.

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

**SECTION 1. Appeal to district court.** That the law as appearing in section eight hundred and thirty-five of the code be, and it is, amended by adding thereto the following: