

CHAPTER 40.

SPECIAL ASSESSMENTS FOR SIDEWALKS AND STREET IMPROVEMENTS IN CITIES AND TOWNS.

S. F. 205.

AN ACT providing for special assessments for sidewalk and street improvements in cities and towns upon the right of way of any railroad company fronting or abutting upon a street, highway, avenue, alley, public ground, wharf, landing or market place the same as upon any land or lot therein and providing for the collection thereof. [Additional to chapters six (6) and seven (7) of title five (V) of the code.]

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

SECTION 1. **Railroad right of way subject to special assessments.** That the right of way of any railroad company fronting or abutting upon a street, highway, avenue, alley, public ground, wharf, landing or market place within the limits of any city or town shall be subject to special assessments for sidewalks and street improvements authorized to be made under the provisions of chapters six (6) and seven (7) title five (5) of the code and amendatory acts thereto the same as any land or lot therein, and any special assessment made against any railroad right of way under any of the provisions of said chapters six (6) and seven (7) title five (5) of the code shall be a debt due personally from the railroad company owning or leasing such right of way, and unless the same is paid by such railroad company as a special assessment it may be collected in the name of the city or town levying such assessment in any court having jurisdiction.

Approved March 27, A. D. 1907.

CHAPTER 41.

SEWER OUTLETS AND PURIFYING PLANTS.

S. F. 202.

AN ACT to provide for sewer outlets and purifying plants and the levy of a tax therefor in cities of the second class and towns. [Additional to 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. **Tax levy authorized.** Cities of the second class, and towns, shall have the power to levy annually a tax not exceeding three mills on the dollar to be used solely for the purpose of constructing outlets and purifying plants for sewers. The levy made under this act shall not be considered a part of the levy made for a sewer fund under the provisions of paragraph three (3) of section eight hundred ninety-four of the supplement to the code.

Approved March 26, A. D. 1907.