

## CHAPTER 328.

## TAX LEVY FOR RECONSTRUCTION, ETC., OF ABANDONED RAILROADS.

H. F. 566.

AN ACT to authorize the voting and levying of a tax upon real estate contiguous to a railroad which has been heretofore constructed and the operation of which has been abandoned to aid in the reconstruction, improvement, repair or maintenance of such railroad.

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

SECTION 1. Abandoned railroads — reconstruction, etc. — tax  
 1 levy — authorization. Taxes not exceeding five per cent (5%) on  
 2 the assessed value of the property within the district hereinafter pro-  
 3 vided may be voted to aid in the reconstruction, improvement, repair  
 4 or maintenance of any railroad heretofore constructed, the operation  
 5 of which has been abandoned.

SEC. 2. Petition — procedure by county board — special election,  
 1 etc. When a petition definitely describing any district contiguous  
 2 within two and one-half (2½) miles of the line of any railroad  
 3 described in section one (1) of this act, signed by a majority of the  
 4 resident freehold taxpayers of such district or territory, asking that  
 5 the question of aiding in the reconstruction, improvement, repair or  
 6 maintenance of any such railroad be submitted to the voters of such  
 7 district or territory, is presented to the board of supervisors of the  
 8 county having the largest proportion of the area of said proposed dis-  
 9 trict or territory the said board of supervisors shall immediately call  
 10 a special election in said district or territory. Notice of the time and  
 11 place of the holding of such election shall be published in the official  
 12 papers of each county in which any of said proposed district or ter-  
 13 ritory is situated once each week for three consecutive weeks preced-  
 14 ing the election; such notice shall contain the time and place of the  
 15 election and the proposition to be submitted to the voters of the pro-  
 16 posed district or territory, which shall be described in such notice.  
 17 The board of supervisors shall cause to be prepared the form of the  
 18 proposition to be submitted, and the proposition shall be printed and  
 19 placed upon the ballots; and the board of supervisors shall appoint the  
 20 judges and clerks of election, and the election shall be conducted in  
 21 the same manner as provided with respect to like or similar proposi-  
 22 tions in the chapter on elections; and the judges of election shall can-  
 23 vass the vote and make return to the county auditor; and if a majority  
 24 of the votes polled be for the adoption of the proposition, then the  
 25 county auditor shall forthwith certify to the result thereof, together  
 26 with an exact copy of the notice under which the election was held,  
 27 which the county auditor shall at once cause to be recorded in the  
 28 office of the recorder of deeds, of each county wherein any of said dis-  
 29 trict or territory is situated. The expense thereof and of publish-  
 30 ing the notice and all the expenses of the election shall be paid by  
 31 the railway company to which it is proposed to vote the tax. The taxes  
 32 shall be collected in the same manner as other taxes, except as other-  
 33 wise provided. The stipulations and conditions in the notice pre-  
 34 scribed in this section must conform to those set forth in the petition

35 asking for the election, and the aggregate amount of taxes voted in  
 36 any such district or territory shall not exceed five per cent (5%) of  
 37 the assessed value of the real property therein. When such certifi-  
 38 cate has been made and recorded, the board of supervisors of each  
 39 county shall annually thereafter, so long as said railway is operated,  
 40 not exceeding five years levy one-fifth (1-5) of the tax so voted upon  
 41 the real estate within the territory or district in said county voting  
 42 such tax.

1 **SEC. 3. Tax levy — provisions applicable.** The provisions of sec-  
 2 tion two thousand and eighty-seven (2087), two thousand and ninety  
 3 (2090) and two thousand and ninety-one (2091) of the code, are  
 4 hereby made applicable to all taxes levied under the provisions of this  
 5 act.

**SEC. 4. Real property — limit of tax levy — period of exemption.**  
 1 The real property upon which such tax shall have been levied shall  
 2 not be subjected to taxes in aid of railroads, including such tax, to  
 3 exceed five per centum (5%) of the assessed value of said real prop-  
 4 erty, for a period of ten (10) years after said levy.

1 **SEC. 5. Publication clause.** This act being deemed of immediate  
 2 importance shall be in force and effect from and after its publication  
 3 in the Des Moines Register and the Des Moines Capital, newspapers  
 4 published at Des Moines, Iowa.

Approved April 23, A. D. 1919.

I hereby certify that the foregoing act was published in the Des Moines Register  
 April 25, 1919 and in the Des Moines Capital April 30, 1919.

W. S. ALLEN, *Secretary of State.*

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## CHAPTER 329.

### INSPECTION OF PETROLEUM PRODUCTS.

H. F. 417.

AN ACT to amend section 2507 of the supplemental supplement to the code, and  
 making an appropriation to pay the expenses and salaries provided for in said  
 section.

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

1 **SECTION 1. Inspector and other officials — salary and expenses —**  
 2 **appropriation.** That section twenty-five hundred seven (2507) of  
 3 the supplemental supplement to the code be, and the same is hereby  
 4 amended by striking out the word "thirty-two" in lines ten (10) and  
 5 eleven (11) of said section and inserting in lieu thereof the word  
 "thirty-eight".