

## CHAPTER 111

## SOLDIERS AND SAILORS

S. F. 535

AN ACT to amend section four hundred thirty-three (433) of the code (C. C. 3345), relating to the burial of indigent soldiers and sailors.

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

1 SECTION 1. Burial expense. That section four hundred thirty-three  
2 (433) of the code (C. C. 3345), as amended by section four hundred  
3 thirty-three (433) of the supplement to the code, 1913, be amended by  
4 striking out the words "fifty dollars" where the same appear in line  
5 eight (8) thereof, and inserting in lieu thereof the words "one hun-  
6 dred dollars."

Approved April 10, A. D. 1923.

## CHAPTER 112

## BENEFITED WATER DISTRICTS

H. F. 742

AN ACT relating to water along the highways of the state, and authorizing and empowering boards of supervisors to establish benefited districts and to levy special assessments for water against such benefited district.

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

1 SECTION 1. Benefited water districts—assessments. That in all  
2 counties having a population of more than one hundred twenty-five  
3 thousand (125,000) in which there is located a permanent federal or  
4 state institution within a distance of ten (10) miles from the cor-  
5 porate limits of the county seat, and where upon the main traveled  
6 thoroughfare leading from said county seat to said institution there  
7 is located a water main, the board of supervisors of such counties  
8 shall have the power to establish benefited water districts to embrace  
9 all or such portions of the territory abutting said thoroughfares and  
10 within six hundred (600) feet on either side thereof, as in the judg-  
11 ment of said board will receive special benefit from water service, to  
12 change the boundaries of such districts from time to time as may  
13 become in the judgment of such board of supervisors just and equi-  
14 table, and to assess so much of the cost of such water service, includ-  
15 ing hydrants, against all lots or tracts of land contained in the bene-  
16 fited district as shall equal and be in proportion to the special benefits  
17 conferred by said service and not in excess thereof. In no case shall  
18 such assessment exceed twenty-five per centum of the actual value  
19 of said lots or tracts at the time of levy thereof, except where the  
20 water service has been petitioned for, and in such case the assessment

21 may be levied against the lots or tracts of land of the district without  
22 such twenty-five per cent. (25%) limitation.

1     **SEC. 2. Establishment—petition.** The board of supervisors of such  
2 counties may establish benefited districts as provided in the preceding  
3 section on the petition of twenty-five (25) resident property owners  
4 within the proposed benefited district, and shall establish such district  
5 upon the petition of seventy-five per cent. (75%) of the resident  
6 property owners therein. Upon receipt by the board of supervisors  
7 in any such county of a petition as above provided, such board shall  
8 fix the time and place for hearing on said petition and cause ten (10)  
9 days' notice of such hearing to be posted at three (3) public places  
10 within the proposed benefited district. On the day fixed for such  
11 hearing the board shall, by resolution, determine the necessity for  
12 such water service, establish the boundaries of the benefited district  
13 and designate the property to be assessed therein for such water  
14 service.

1     **SEC. 3. Record required.** The action of the board upon the passage  
2 of such resolution of necessity shall be by yea and nay vote entered  
3 of record, which record shall also show whether such water service  
4 was upon the petition of twenty-five (25) or seventy-five per cent.  
5 (75%) of the resident property owners within the proposed benefited  
6 district.

1     **SEC. 4. Tax authorized.** The board of supervisors of such counties  
2 shall have the power, after the establishment of any such benefited  
3 district and the furnishing to the residents thereof of water service  
4 for fire protection and other public purposes, by any person or cor-  
5 poration, municipal or private, to levy upon all taxable property  
6 within such benefited district an annual tax for the purpose of paying  
7 the cost of such water service as hereinafter provided.

1     **SEC. 5. Levy.** Any person or corporation, municipal or private,  
2 furnishing water service for fire and other public purposes to the  
3 residents of such district, shall certify to the county auditor of such  
4 county before September first of each year a bill for such water  
5 service, duly verified, and the board of supervisors of such county shall  
6 at its September session following levy a sufficient tax upon the prop-  
7 erty within said benefited district as will produce said sum for the  
8 ensuing year, which tax shall be collected in the same manner as  
9 other taxes are collected and paid over by the treasurer of said county  
10 to the person or corporation, municipal or private, furnishing the  
11 water service. Such taxes shall be known as water service fund and  
12 used only for the purpose authorized by this act, and for no other  
13 purpose whatever.

1     **SEC. 6. Publication clause.** This act being deemed of immediate  
2 importance, shall take effect and be in force from and after its publica-  
3 tion in the Plain Talk and Des Moines Register, newspapers published  
4 in Des Moines, Iowa, without expense to the state.

Approved April 18, A. D. 1923.

I hereby certify that the foregoing act was published in the Des Moines Register  
April 23, 1923, and the Plain Talk April 26, 1923.

W. C. RAMSAY, *Secretary of State.*