

## CHAPTER 175

## CITIES AND TOWNS. SIDEWALKS

AN ACT to amend, revise, and codify sections fifty-nine hundred sixty-four (5964) and fifty-nine hundred sixty-five (5965), code, 1927, relating to assessments for permanent sidewalks.

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

1 SECTION 1. Sections fifty-nine hundred sixty-four (5964) and  
2 fifty-nine hundred sixty-five (5965), code, 1927, are amended, revised,  
3 and codified to read as follows:

4 "5964. Payment under waiver. Unless the owner of any lot or  
5 parcel of land against which an assessment for permanent sidewalk is  
6 made shall within thirty (30) days from the date of assessment file  
7 written objections to the legality or regularity of the assessment or  
8 levy of such tax upon and against his property, such owner shall be  
9 deemed to have waived objections on these grounds, and shall have  
10 the right to pay said assessment with interest thereon not exceeding  
11 six per cent (6%) per annum in seven (7) equal annual installments,  
12 the first of which shall mature and be payable on the date of said  
13 assessment and the others, with interest on the whole amount unpaid,  
14 annually thereafter, at the same time and in the same manner as the  
15 March semi-annual payment of ordinary taxes, provided that if the  
16 aggregate of all assessments against the property of an owner is  
17 twenty-five dollars (\$25) or less, such assessments shall be paid in  
18 one installment and within thirty (30) days following the levy.

19 5965. Delinquent tax. Each installment of such taxes, with inter-  
20 est, shall become delinquent on the first day of March next after its  
21 maturity and shall bear the same rate of interest, with same penalties  
22 as ordinary taxes."

1 SEC. 2. Sections fifty-nine hundred sixty-four (5964) and fifty-nine  
2 hundred sixty-five (5965), code, 1927, as herein amended shall apply  
3 to cities acting under special charter.

Senate File No. 331. Approved April 5, A. D. 1929.

## CHAPTER 176

## CITIES AND TOWNS. STREET IMPROVEMENTS

AN ACT to amend sections fifty-nine hundred seventy-five (5975) and fifty-nine hundred seventy-six (5976) of the code, 1927, relating to street improvements.

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

1 SECTION 1. That section fifty-nine hundred seventy-five (5975) of  
2 the code, 1927, be amended by inserting after the word "macadamiz-  
3 ing," in line 3 of paragraph one the words "use of shale or other  
4 surfacing material".

5 Also that section fifty-nine hundred seventy-six (5976) of the code,  
6 1927, be amended by inserting after the word "macadamizing," in line  
7 3 thereof the words "use of shale or other surfacing material".

Senate File No. 447. Approved April 15, A. D. 1929.