

CHAPTER 206

SIDEWALK IMPROVEMENTS

S. F. 160

AN ACT to provide a method for the construction, reconstruction and repair of sidewalks alternate to that provided in chapter two hundred eighty-six (286), Acts of the Fifty-eighth General Assembly, by reenacting certain sections of the 1958 Code of Iowa which were therein repealed.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Chapter three hundred eighty-nine (389), Code 1958,
2 is amended by adding the following section:

3 "Permanent sidewalks. Cities and towns shall have power to provide
4 for the construction, reconstruction, and repair of permanent
5 sidewalks upon any street, highway, avenue, public ground, wharf,
6 landing, or market place within the limits of such city or town; and
7 to assess the cost thereof on the lots or parcels of land in front of
8 which the same shall be constructed; but the construction of permanent
9 sidewalks shall not be made until the bed of the same shall have
10 been graded so that, when completed, such sidewalks will be at the
11 established grade.

12 "Unless the owners of a majority of the linear feet of the property
13 fronting on said improvements petition the council therefor, the same
14 shall not be made unless three-fourths of all the members of the council
15 shall by vote order the making thereof."

1 SEC. 2. Chapter three hundred eighty-nine (389), Code 1958, is
2 amended by adding the following section:

3 "Objections. All objections to the cost of construction of permanent
4 sidewalks, as provided by the Code, against the lots or parcels
5 of land in front of which the same are constructed, and all objections
6 to the prior proceedings, on account of errors, irregularities, or inequalities,
7 must be made in writing and filed with the city clerk prior
8 to the date fixed for said assessment; and all objections not so made
9 shall be deemed waived, except where fraud is shown."

1 SEC. 3. Chapter three hundred eighty-nine (389), Code 1958, is
2 amended by adding the following section:

3 "Payment under waiver. Unless the owner of any lot or parcel of
4 land against which an assessment for permanent sidewalk is made
5 shall within thirty (30) days from the date of assessment file
6 written objections to the legality or regularity of the assessment or
7 levy of such tax upon and against his property, such owner shall be
8 deemed to have waived objections on these grounds, and shall have the
9 right to pay said assessment with interest thereon not exceeding six
10 (6) percent per annum in seven (7) equal annual installments, the
11 first of which shall mature and be payable on the date of said assessment
12 and the others, with interest on the whole amount unpaid, annually
13 thereafter, at the same time and in the same manner as the March
14 semi-annual payment of ordinary taxes, provided that if the aggregate
15 of all assessments against the property of an owner is twenty-five (25)
16 dollars or less, such assessments shall be paid in one (1) installment
17 and within thirty (30) days following the levy."

1 SEC. 4. Chapter three hundred eighty-nine (389), Code 1958, is
2 amended by adding the following section:

3 "Delinquent tax. Each installment of such taxes, with interest,
4 shall become delinquent on the first day of March next after its ma-
5 turity and shall bear the same rate of interest, with the same penalties
6 as ordinary taxes."

1 SEC. 5. Chapter three hundred eighty-nine (389), Code 1958, is
2 amended by adding the following section:

3 "Certificates of levy—lien. A certificate of levy of such special
4 assessment, fixing the number of installments and the time when pay-
5 able, certified as correct by the city clerk, shall be filed with the audi-
6 tor of the county, or each of the counties, in which the city is situated
7 and thereupon said special assessment, as shown therein, shall be
8 placed on the tax list of the proper county and said taxes and special
9 assessment, with all interest and penalties thereon, shall become and
10 remain a lien upon such lot or parcel of land until the same is paid;
11 and said lien shall have precedence over all other liens, except ordinary
12 taxes."

1 SEC. 6. Chapter three hundred eighty-nine (389), Code 1958,
2 is amended by adding the following section:

3 "Certificates—effect. Such certificate shall be the same as certifi-
4 cates of the levy of special assessments for street improvements, and
5 shall create the same rights and liabilities and the same procedure
6 shall apply thereto."

Approved March 14, 1961.

CHAPTER 207

PARKING FACILITIES

S. F. 290

AN ACT to amend chapter three hundred ninety (390), Code 1958, relating to erection of privately owned parking facilities upon public land in cities of seventy-five thousand (75,000) or more population.

Be It Enacted by the General Assembly of the State of Iowa:

1 SECTION 1. Section three hundred ninety point five (390.5), Code
2 1958, is amended by adding the following:

3 "However, in cities of seventy-five thousand (75,000) or more popu-
4 lation such land may be leased and rented to other persons, firms or
5 corporations for a period not to exceed seventy-five (75) years upon
6 the condition that the lessee erect thereon a parking facility of design
7 and function first approved by said city and that such parking facility
8 become the property of the city upon the expiration or termination
9 of such lease. Such facility shall be and remain taxable until it be-
10 comes the property of the city."

1 SEC. 2. Section three hundred ninety point eleven (390.11), Code
2 1958, is amended by adding the following:

3 "This section shall not be construed as prohibiting the lessee of a
4 city of seventy-five thousand (75,000) or more population from in-