

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-

5 cluding shop, office space or space for other uses permitted by the
 6 zoning ordinance of the city within the design of any multi-story
 7 parking facility erected by such lessee pursuant to the terms of a lease
 8 authorized by section three hundred ninety point five (390.5) and sub-
 9 leasing such space subject to approval by the said city, and the same
 10 is hereby expressly authorized."

Approved May 3, 1961.

CHAPTER 208

PARKING FACILITIES

H. F. 537

AN ACT relating to financing of parking facilities in cities and towns.

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

1 SECTION 1. Sections three hundred ninety point thirteen (390.13)
 2 to three hundred ninety point fifteen (390.15), inclusive, Code 1958,
 3 are hereby repealed and the following enacted in lieu thereof:

4 "Cities and towns, when authorized by an election, are hereby auth-
 5 orized to contract indebtedness and to issue general obligation bonds
 6 to provide funds to pay the cost of acquiring real estate for off-street
 7 parking areas and the erection or improvement of parking facilities
 8 as provided in section three hundred ninety point one (390.1). Said
 9 election shall be conducted as provided for in chapter four hundred
 10 seven (407) of the Code and may be called on motion of the council
 11 without a petition.

12 "Taxes for the payment of said bonds shall be levied in accordance
 13 with chapter seventy-six (76) of the Code, and said bonds shall be
 14 payable through the debt service fund in not more than twenty years,
 15 and bear interest at a rate not exceeding five percent per annum, and
 16 shall be of such form as the city or town council shall by resolution
 17 provide, but no city or town shall become indebted in excess of five
 18 percent of the actual value of the taxable property within said city
 19 or town, as shown by the last preceding state and county tax lists.
 20 The indebtedness incurred for the purpose provided in this section
 21 shall not be considered an indebtedness incurred for general or ordi-
 22 nary purposes.

23 This section shall be construed as granting additional power with-
 24 out limiting the power already existing in cities and towns.

25 The provisions of this section shall be applicable to all municipal
 26 corporations regardless of form of government or manner of incorpo-
 27 ration."

Approved April 26, 1961.