

accumulations the natural accumulations of snow and ice from the sidewalks within a reasonable amount of time and may be liable for damages caused by the failure of the abutting property owner to use reasonable care in the removal of the snow or ice. If damages are to be awarded under this section against the abutting property owner, the claimant has the burden of proving the amount of the damages. To authorize recovery of more than a nominal amount, facts must exist and be shown by the evidence which afford a reasonable basis for measuring the amount of the claimant's actual damages, and the amount of actual damages shall not be determined by speculation, conjecture, or surmise. All legal or equitable defenses are available to the abutting property owner in an action brought pursuant to this paragraph. The city's general duty under this subsection does not include a duty to remove natural accumulations of snow or ice from the sidewalks. However, when the city is the abutting property owner it has the specific duty of the abutting property owner set forth in this paragraph.

c. The abutting property owner may be required by ordinance to maintain all property outside the lot and property lines and inside the curb lines upon the public streets, except that the property owner shall not be required to remove diseased trees or dead wood on the publicly owned property or right of way.

d. A city may serve notice on the abutting property owner, by certified mail to the property owner as shown by the records of the county auditor, requiring him the abutting property owner to repair, replace, or reconstruct sidewalks.

e. If the abutting property owner does not perform an action required under this subsection within a reasonable time, a city may perform the required action and assess the costs against the abutting property for collection in the same manner as a property tax. This power does not relieve the abutting property owner of liability imposed under paragraph b.

f. A city has no duty under this subsection with respect to property that is required by law to be maintained by a railway company.

Approved February 2, 1984

CHAPTER 1003

DIRECT DEPOSITS OF REVENUE AND SPECIAL ASSESSMENTS

H.F. 658

AN ACT relating to the direct deposits of revenue and special assessments collected by the county treasurer.

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

Section 1. Section 331.552, Code 1983, is amended by adding the following new subsection:
NEW SUBSECTION. Send, before the fifteenth day of each month, the amount of tax revenue, special assessments, and other moneys collected for each tax-certifying or tax-levying public agency in the county for direct deposit into the depository or financial institution and account designated by the governing body of the public agency. The treasurer shall

send notice to the chairperson or other designated officer of the public agency stating the amount deposited, the date, the amount to be credited to each fund according to the budget, and the source of revenue.

Sec. 2. Section 280A.17, unnumbered paragraph 1, Code 1983, is amended to read as follows:

The board of directors of each merged area shall prepare an annual budget designating the proposed expenditures for operation of the area vocational school or area community college. The board shall further designate the amounts which are to be raised by local taxation and the amounts which are to be raised by other sources of revenue for such the operation. The budget of each merged area shall be submitted to the state board no later than May 1 preceding the next fiscal year for approval. The state board shall review the proposed budget and shall, prior to June 1, either grant its approval or return the budget without approval with the comments of the state board attached thereto to it. Any unapproved budget shall be resubmitted to the state board for final approval. Upon approval of the budget by the state board, the board of directors shall certify the amount to the respective county auditors and the boards of supervisors annually shall levy a tax of twenty and one-fourth cents per thousand dollars of assessed value on taxable property in a merged area for the operation of an area vocational school or area community college. Taxes collected pursuant to such the levy shall be paid by the respective county treasurers to the treasurer of the merged area in the same manner that other school taxes are paid to local school districts as provided in section 1 of this Act.

Sec. 3. Section 280A.22, subsection 1, paragraph a, Code 1983, is amended to read as follows:

a. In addition to the tax authorized under section 280A.17, the voters in any merged area may at the annual school election vote a tax not exceeding twenty and one-fourth cents per thousand dollars of assessed value in any one year for a period not to exceed ten years for the purchase of grounds, construction of buildings, payment of debts contracted for the construction of buildings, purchase of buildings and equipment for buildings, and the acquisition of libraries, and for the purpose of maintaining, remodeling, improving, or expanding the area vocational school or area community college of the merged area which. The tax shall be collected by the county treasurers and remitted to the treasurer of the merged area as other taxes are collected and remitted, and the provided in section 1 of this Act. The proceeds of said the tax shall be deposited in a separate and distinct fund to be known as the voted tax fund, to be paid out upon warrants drawn by the president and secretary of the board of directors of the merged area district for the payment of costs incurred in providing the school facilities for which the tax was voted.

Sec. 4. 1983 Iowa Acts, House File 628, section 78, is amended to read as follows:

SEC. 78. NEW SECTION. 176A.12 COUNTY AGRICULTURAL EXTENSION FUND. A county agricultural extension education fund shall be established in each county and the county treasurer of each county shall keep the amount of tax levied under this chapter in that fund. Before the fifteenth day of each month, the treasurer shall notify the chairperson of the county extension council of the amount collected for this fund to the first day of that month, and the chairperson shall draw a draft for that amount, countersigned by the secretary, upon the treasurer who shall pay that amount to the treasurer of the extension council upon receipt of the draft as provided in section 1 of this Act.

Sec. 5. Section 331.559, subsection 10, Code 1983, is amended to read as follows:

10. Send the amounts of each city's tax revenue and special assessments collected on its behalf for direct deposit into the depository and account designated as provided in section 384.11.

Sec. 6. Section 347.12, unnumbered paragraph 4, Code 1983, is amended to read as follows:

Before the ~~third Monday~~ fifteenth day of each month in each year, the county treasurer shall give notice to the ~~chairman~~ chairperson of the board of hospital trustees of the amount of revenue collected for each fund of the hospital to the first day of ~~such~~ that month, and the ~~chairman~~ shall draw his draft therefor countersigned by the secretary, upon the county treasurer, ~~who~~ shall pay ~~such~~ the taxes to the treasurer of the hospital, ~~only on such draft as provided in section 1 of this Act.~~

Sec. 7. Section 347A.1, unnumbered paragraph 3, Code 1983, is amended to read as follows:

The treasurer of the county hospital shall receive and disburse all funds. Warrants shall be drawn by the secretary and countersigned by the chairperson of the board after the claim has been certified by the board. The treasurer of the county hospital shall keep an accurate account of all receipts and disbursements and shall register all orders drawn and reported by the secretary, showing the number, date, to whom drawn, the fund upon which drawn, the purpose, and amount. The secretary of the board of trustees shall file with the board on or before the tenth day of each month, a complete statement of all receipts and disbursements from all funds during the preceding month, and also the balance remaining on hand in all funds at the close of the period covered by the statement. Before the ~~third Monday~~ fifteenth day of each month, the county treasurer shall give notice to the chairperson of the board of trustees of the amount of revenue collected for each fund of the hospital to the first day of that month, and the ~~chairperson~~ shall draw a draft therefor countersigned by the secretary, upon the county treasurer, ~~who~~ shall pay the taxes to the treasurer of the hospital ~~upon receipt of the draft as provided in section 1 of this Act.~~

Sec. 8. Section 359.21, Code 1983, is amended to read as follows:

359.21 RECEIPT AND CUSTODY OF FUNDS.

1. Each township clerk shall receive, collect, and disburse, under the orders of the township trustees, all funds belonging to ~~his~~ the township, including the cemetery fund, ~~and those which are now or may hereafter be by law created or authorized.~~ No ~~A~~ claim shall not be paid until it has been duly audited by the trustees.

2. Before the fifteenth day of each month, the county treasurer shall notify the chairperson of the board of trustees of the amount collected for each fund to the first day of that month and shall pay that amount to the clerk as provided in section 1 of this Act.

Sec. 9. Section 384.11, Code 1983, is amended to read as follows:

384.11 DIRECT DEPOSIT OF TAXES. Before the fifteenth day of each month, the county treasurer shall send the amount collected for each fund through the last day of the preceding month for direct deposit into the depository and the account designated by the city clerk. The county treasurer shall send a notice at the same time to the city clerk stating the amount deposited, date, amount to be credited to each fund according to the budget, and the source of the revenue. This section shall also apply to the collection of special assessments assessed under section 364.12 or division IV of this chapter.

Approved February 6, 1984