

A BILL

FOR AN ACT PRESCRIBING THE MANNER OF CERTIFYING SPECIAL ASSESSMENTS IN CITIES FOR PUBLIC IMPROVEMENTS, IN ORDER TO CONSTITUTE THE SAME A LIEN UPON ABUTTING PROPERTY.

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

SECTION 1. That in addition to the book now required by law to be kept by the city auditor of all cities in this State in which to enter all special assessments made by the council of such city against abutting private property charged with the expense in whole or in part, of making any improvement in the streets or alleys in such city, it is provided hereby that the city clerk, or the clerk to such council, shall maintain and keep in his office, in a book for that purpose, a complete record of all such special assessments to conform to such record in the office of such city auditor and to be an exact duplicate thereof, and to be open at all times to public inspection as all other public records are now open to inspection.

SEC. 2. That whenever such council shall order any special assessment or assessments as provided in the first section of this act, to be recorded in said books of such city clerk, and of such city auditor, and to become a lien on abutting property, the said city clerk shall, within two clear days, make said record of said special assessment or assessments in such book in his custody, and shall within such period, certify the same, under the seal of such city, to the auditor of the county in which such city is situated; and said county auditor as soon as practicable thereafter shall record the same in a book kept in his office for that purpose, and file the same among the records of his office.

SEC. 3. When such county auditor shall have made a record of the special assessment or assessments mentioned in the second section of this act, he shall immediately thereafter, certify such special assessment or assessments, as they appear of record in his office, under the seal of his office, to the treasurer of such county; and when so certified by said county auditor, the said county treasurer shall enter the same in a book known as the "Special Assessment Book," to be provided for that purpose at the expense of the county.

SEC. 4. That when said special assessment or assessments are entered upon such "Special Assessment Book" by said county treasurer, they shall become a lien upon the abutting property from the date of the order of such city council making such assessment and all persons are thereby charged with notice of such lien. That as soon as the tax books of the county come into the hands of such treasurer for the collection of the taxes for the

6 current year, said treasurer shall, from time to time, transfer such special assessment or
7 assessments to the ordinary tax books of said county in such a way that said special assess-
8 ment or assessments may be collected by him in the collection of all other taxes due against
9 the owner of said property or against said property ; and such owner or his agent at any
10 time after the levy of said special assessment or assessments may pay the same to said
11 treasurer before said transfer from said "Special Assessment Book," and the amount so
12 paid be credited on said "Special Assessment Book," together with any costs that may be
13 legally due thereon.

SEC. 5. All acts and parts of acts inconsistent with the provisions of this act are hereby
2 repealed.