

February 12, 1963,  
Tax Revision. *Pass 4/4*

**House File 225**  
By SMITH of O'Brien,  
LANGE, OLSON and WALTER.

Passed House, Date..... Passed Senate, Date.....  
Vote: Ayes..... Nays..... Vote: Ayes..... Nays.....  
Approved.....

## A BILL FOR

An Act to permit counties to make levies in certain cities and towns for bridge purposes and to give counties the authority to construct and maintain bridges in such cities and towns.

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

1 Section 1. Section three hundred nine point three (309.3),  
2 Code 1962, is hereby amended by striking the remainder of  
3 such section after line three (3) and inserting in lieu  
4 thereof the following:  
5 "secondary roads on or outside incorporated boundaries  
6 and bridges in cities and towns which have approved a council  
7 resolution as provided in section three hundred nine point  
8 seven (309.7) of the Code, except that culverts which are  
9 thirty-six (36) inches or less in diameter shall be constructed  
10 and maintained by the city or town in which they are located."

1 Sec. 2. Section three hundred nine point seven (309.7),  
2 Code 1962, is amended by striking the remainder of the section  
3 after line three (3) and inserting in lieu thereof the  
4 following:

5 "1. A tax not to exceed eleven and five-eighths ( $11\frac{5}{8}$ )  
6 mills on all taxable property in the county, except on  
7 property within cities and towns.

8 2. A tax not to exceed five-eighths ( $\frac{5}{8}$ ) mill on all  
9 taxable property in the county.

10 3. A tax not to exceed five (5) mills on all taxable  
11 property in any city or town which, by council resolution,  
12 authorizes such levy for construction and maintenance of  
13 bridges in such city or town. Such a resolution shall be  
14 in effect until terminated by agreement between the council  
15 and the county board of supervisors."

1 Sec. 3. Section three hundred nine point nine (309.9),  
2 Code 1962, is amended by striking subsection three (3) and  
3 inserting in lieu thereof the following:

4 "3. Construction and maintenance of bridges in cities  
5 and towns which have approved a council resolution as provided  
6 in section three hundred nine point seven (309.7) of the Code,  
7 and the county board of supervisors shall construct and  
8 maintain bridges in such cities and towns."

1 Sec. 4. Section three hundred nine point nine (309.9),  
2 Code 1962, is amended by adding a new subsection as follows:

3 "9. Construction of any street in towns of less than  
4 four hundred (400) population, which leads to a state park."

1 Sec. 5. Section three hundred eighty-one point one  
2 (381.1), Code 1962, is amended by adding the following  
3 paragraph:

4 "However, in any city or town which has approved a council  
5 resolution as provided in section three hundred nine point  
6 seven (309.7) of the Code, the county in which it is located  
7 shall have the responsibility for construction and maintenance  
8 of such bridges in such city or town except for culverts of  
9 thirty-six (36) inches or less in diameter."

#### EXPLANATION OF HOUSE FILE 225

This bill enables a county to levy annually up to five mills in any city or town which permits such levy so that the county government can construct, repair and maintain bridges in the community. The county in turn is given the responsibility for these bridges. Once a city or town enacts such a resolution, it would have to permit such a levy until such time as the council and the county board of supervisors agreed otherwise.

Under present law, counties cannot make bridge levies in cities and towns, and the law is not clear as to the responsibility of the county for bridges in cities and towns even on extensions of secondary roads in communities. Under present law, most small towns cannot raise enough money by taxes to take care of their bridges; and it is impossible for them to finance new bridges.