

(Fig. 2). It is further divided into material inspection and supervision of construction.

All factory-made pipe is inspected at the car and the variations allowed by A.S.T.M. specifications are adhered to. As a general rule, sewer construction supervisors have been made to qualify as material inspectors before being placed in charge of the construction work. The pipe examined at the car is likewise inspected upon the job just previous to placing.

Field-constructed concrete pipe is controlled by the methods mentioned in connection with concrete inspection. For this type of pipe, a separate material report (Fig. 3) is kept with the sewer construction report.

In connection with the general system of inspection and supervision mentioned herein, it is not intended to express the belief that an even partial cure-all for the common ailments of small city construction has been effected. Likewise it is not the intention to flatter ourselves into believing that our work is without criticism. The way ahead for such an attainment is a long route.

The principal satisfaction enjoyed, however, is that of establishing a new local custom of practical worth. If we are permitted to enlarge upon the idea from year to year, it will be possible in time for the quality of our work to keep astride of, rather than attempt to follow, the best results attained elsewhere.

## NEW DEVELOPMENTS IN THE OPERATION OF THE BARRETT LAW

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This is rather a wide subject, and because the Barrett Law has been amended and re-amended until it presents the appearance of a crazy quilt, it doesn't make much difference where we begin in the discussion. For that reason, we will begin by taking the last of the new acts first.

Section 9 of the act provides that "this act shall be deemed and construed to be supplemental to all of the acts relating to the collection, payment and enforcement of payment of assessments for public improvements of the character herein designated". You will note from this section that the law repeals nothing, leaving everything in force that was on the

statute books before its enactment except where this law is specifically in conflict with the previous statutes. With this in mind, the question has been raised as to who shall perform certain duties.

Section 1 of the act provides that the "collection and enforcement of such special assessments shall be performed by the officers herein designated." That is all the act says as to the duties under this law. All acts of officials are the same now as they were prior to the taking effect of this law, leaving the making of the assessment roll and duplicate to be performed by the same officials as had been doing the work previously.

Sections 2 and 3 of the act are administrative and are in no way involved with the prior laws governing improvements.

Section 4 deals specifically with the bonds and interest coupons issued on account of improvements. In a great many cities the date of the bonds has been changed from the date of final approval to date of final acceptance under the 1929 act. This provision is essential in the figuring of the first coupons on the bonds issued, because the final acceptance may antedate the date of final approval by some period of time. This is especially true where the improvement itself may get into litigation on account of remonstrances filed after the preliminary assessment roll has been prepared. This litigation may be prolonged and hold up the final approval for months, thereby causing an accumulation of interest to run as high as eighteen months on the first payment and maybe longer. Likewise, the maturity of the bonds has been changed from December 1 and June 1 to January 1 and July 1. This makes no material difference to the officers except that it gives them a month longer between the date of the payment of assessments and the date of liquidation of the bonds and coupons. However, there is a very material change in the spreading of the assessments on the assessment duplicate, because the 1929 law requires the property owner to pay the entire assessment at one time, making the official figure his interest on two different principals and combining the two into one payment a year instead of two. The question as to when the payments become due shall be governed by the provisions of the old statute, which specify that on any improvements approved in the first half of the year the assessments shall be paid in the following November. All improvements approved in the

last half of the year shall be payable in May of the succeeding year.

Section 6 of the 1929 act provides for the enforcement of collections on assessments and provides for the sale of property upon the failure of property owners to meet their assessments. This section is in direct conflict with the old sections of the law and requires two notices, one within 60 days and one within 90 days, and provides no fee for the collecting officer. It also provides for the collection of interest at the rate of 6% on all delinquents from the date the assessment went delinquent until the date paid. The Attorney General has ruled that this interest shall be figured no matter what the date of the delinquency, because the acts of 1909 provide that the bondholder was entitled to interest on all deferred payments of principal and interest. Section 6 provides for a new fund, the credits of which shall come from the penalties charged on delinquent assessments, all costs collected, and the depository interest on all funds accruing from both waived and non-waived accounts. The provisions of this section are specific and therefore take from the collecting officer any fees that accrued to him personally under prior acts.

Section 7 provides for the depositing of all collections in a public depository. The selection of the depositories under this act is made by the collecting officer and not by the various boards of finance. It is the duty of the collecting officer to advertise for bids, make the awards, and approve the bonds of the various depositories. The act itself provides that the funds on each improvement shall be deposited in a specific account. On account of the impracticability of this provision, the Attorney General has advised that it will be a substantial compliance with the act if all of these funds are placed in one account in the depository and the interest accruing therefrom is deposited to the credit of the special assessment delinquency and deficit fund.

A great many questions have arisen with the officers on this act; and it has been the desire of the department, with the advice of the Attorney General, to interpret this act so that it shall be workable with the improvement laws that were on the statute books at the time of its enactment.

Any questions that you may have on this matter will be gladly answered to the best of our ability.