

1 SEC. 5. In the event such assessment of omitted property is made  
 2 by the assessor after the tax records have passed into the hands of the  
 3 auditor or treasurer, such correction or assessment shall be entered on  
 4 the records by the auditor or treasurer.

Approved May 6, 1949.

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## CHAPTER 200

### PERSONAL TAX PENALTY CORRECTION

S. F. 136

AN ACT to amend section four hundred forty-five point forty (445.40), Code 1946, relating to penalty on unpaid personal taxes.

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

1 SECTION 1. Section four hundred forty-five point forty (445.40),  
 2 Code 1946, is amended by striking from line five (5) the words, "one  
 3 percent" and inserting in lieu thereof the words, "three-fourths of  
 4 one percent".

Approved May 5, 1949.

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## CHAPTER 201

### PUBLICATION OF TAX SALE NOTICE

H. F. 168

AN ACT to amend section four hundred forty-six point twelve (446.12), Code 1946, relating to proof of publication of tax sale notice.

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

1 SECTION 1. Section four hundred forty-six point twelve (446.12),  
 2 Code 1946, is amended by striking from lines twelve (12) and  
 3 thirteen (13) the words, "three successive" and inserting in lieu  
 4 thereof the words, "two consecutive".

Approved March 12, 1949.

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## CHAPTER 202

### LEVEE AND DRAINAGE DISTRICTS

S. F. 18

AN ACT to amend chapters four hundred fifty-five (455) and four hundred fifty-seven (457), Code 1946, relating to the construction, maintenance, repairs, improvements, operation and financing of levee and drainage districts.

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

1 SECTION 1. Section four hundred fifty-five point seven (455.7),  
 2 Code 1946, is amended by striking all of said section and by substitut-

3 ing in lieu thereof the following: "Two or more owners of lands  
4 named in the petition described in section four hundred fifty-five  
5 point nine (455.9), may file in the office of the county auditor a peti-  
6 tion for the establishment of a levee or drainage district, including a  
7 district which involves only the straightening of a creek or river. If  
8 the district described in the petition is a subdistrict, one or more  
9 owners of land affected by the proposed improvement may petition for  
10 such district."

1 SEC. 2. Section four hundred fifty-five point eight (455.8), Code  
2 1946, is hereby repealed.

1 SEC. 3. Subsection one (1) of section four hundred fifty-five point  
2 nine (455.9), Code 1946, is amended by striking all of said subsection  
3 and by substituting in lieu thereof the following: "An intelligible  
4 description, by congressional subdivision or otherwise, of the lands  
5 suggested for inclusion in the district."

1 SEC. 4. Subsection three (3) of section four hundred fifty-five point  
2 nine (455.9), Code 1946, is amended by striking all of said subsection  
3 and by substituting in lieu thereof the following: "That the public  
4 benefit, utility, health, convenience, or welfare will be promoted by the  
5 suggested improvements."

1 SEC. 5. Subsection four (4) of section four hundred fifty-five point  
2 nine (455.9), Code 1946, is amended by striking all of said subsection  
3 and by substituting in lieu thereof the following: "The suggested  
4 starting point, route, terminus and lateral branches of the proposed  
5 improvements."

1 SEC. 6. Section four hundred fifty-five point one hundred ten  
2 (455.110), Code 1946, is amended by adding to said section the fol-  
3 lowing: "Drainage warrants, bonds or improvement certificates  
4 when so issued shall be in such amounts as the auditor determines,  
5 not however, in amounts in excess of one thousand dollars (\$1,000.00).  
6 All of the provisions of this section shall, when applicable, apply to  
7 repair work and improvement work in the same force and effect as to  
8 original construction."

1 SEC. 7. Section four hundred fifty-five point twelve (455.12), Code  
2 1946, is amended by striking the comma after the word "adjourned"  
3 in line three (3) and by substituting in lieu thereof the following:  
4 "examine the petition and if it be found sufficient in form and sub-  
5 stance, shall".

1 SEC. 8. Section four hundred fifty-five point twenty (455.20), Code  
2 1946, is amended by striking all of lines nineteen (19), twenty (20),  
3 and twenty-one (21) and by substituting in lieu thereof the following:  
4 "other persons whom it may concern, and without naming individuals  
5 all actual occupants of the land in the proposed district, of".

1 SEC. 9. Section four hundred fifty-five point thirty-four (455.34),  
2 Code 1946, is amended by striking from lines seventeen (17) and  
3 eighteen (18) the words "or the remonstrators".

1 SEC. 10. Section four hundred fifty-five point thirty-five (455.35),

2 Code 1946, is amended by striking from line fourteen (14) the word  
3 "seventy" and by substituting in lieu thereof the word "sixty".

1 SEC. 11. Section four hundred fifty-five point thirty-eight (455.38),  
2 Code 1946, is amended by striking from line three (3) the word "shall"  
3 and by substituting in lieu thereof the word "may".

1 SEC. 12. Section four hundred fifty-five point forty (455.40), Code  
2 1946, is amended by striking from lines twelve (12), thirteen (13),  
3 and fourteen (14), the words ", which shall not be prior to the date on  
4 which the assessments shall be fixed by the board".

1 SEC. 13. Section four hundred fifty-five point sixty-eight (455.68),  
2 Code 1946, is amended by striking all of said section and by substi-  
3 tuting in lieu thereof the following: "When one-half or more of all  
4 assessments for a drainage or levee district have been paid and it is  
5 ascertained that there will be a surplus in the district fund after all  
6 assessments have been paid, the board may refund to the owner of each  
7 tract of land, not more than fifty percent (50%) of his proportionate  
8 part of such surplus. When all construction work has been completed  
9 and all cost paid, and all assessments have been paid in full, the board  
10 may refund, to the owner of each tract of land, his proportionate part  
11 of any surplus funds except such portion of the surplus as the board  
12 considers should be retained for a sinking fund to pay future mainte-  
13 nance and repair costs."

1 SEC. 14. Section four hundred fifty-five point sixty-nine (455.69),  
2 Code 1946, is hereby repealed.

1 SEC. 15. Section four hundred fifty-five point seventy-two (455.72),  
2 Code 1946, is amended by striking all of lines six (6) to nineteen (19),  
3 both inclusive, and by substituting in lieu thereof the following: "as  
4 a basis for the expense of any repair, improvement, or extension which  
5 may have become necessary, they shall order a new classification of all  
6 land in such district by resolution, and shall appoint three commis-  
7 sioners who shall have the qualifications as provided in section four  
8 hundred fifty-five point forty-five (455.45)."

1 SEC. 16. Section four hundred fifty-five point seventy-four  
2 (455.74), Code 1946, is amended by striking all of lines six (6) and  
3 seven (7) and by substituting in lieu thereof the following: "of the  
4 costs and expenses of such repairs, improvements or extensions and file  
5 a report".

1 SEC. 17. Section four hundred fifty-five point eighty-one (455.81),  
2 Code 1946, is amended by adding thereto the following:  
3 "Before such bonds shall be issued, the governing body of the  
4 district shall cause an action for declaratory judgment to be brought  
5 in the district court of the county in which the bonds are to be issued,  
6 asking that their legality be confirmed. The court shall fix a date for  
7 hearing thereon and notice thereof shall be given to the owners of  
8 each lot or tract of land within the district, which shall be affected  
9 by an assessment to pay the proposed bonds, as shown by the transfer  
10 books in the auditors office; also to the holders of liens of record upon  
11 said lands; and to all persons to whom it may concern without naming

12 them specifically. Such notice shall be given by publication once each  
 13 week for two (2) consecutive weeks in a newspaper of general circu-  
 14 lation within the county, the last publication date of which shall be  
 15 not less than twenty (20) days before the date set for such hearing.  
 16 After the entry of the declaratory judgment adjudicating the validity  
 17 of such bonds, the approval of the district court shall be endorsed on  
 18 the bonds before their issuance."

1 SEC. 18. Section four hundred fifty-five point eighty-seven  
 2 (455.87), Code 1946, is amended by adding after the word "bonds," in  
 3 line four (4) the following: "or if default shall occur by reason of  
 4 non-payment of assessments,".

1 SEC. 19. Section four hundred fifty-five point one hundred twenty-  
 2 eight (455.128), Code 1946, is amended by adding after the word  
 3 "adopt" in line five (5) the following: ", with or without a petition  
 4 from owners of the proposed annexed lands,".

1 SEC. 20. Section four hundred fifty-five point one hundred thirty  
 2 (455.130), Code 1946, is amended by striking all of said section and  
 3 by substituting in lieu thereof the following: "After such annexation  
 4 is made the board shall levy upon the annexed lands an assessment  
 5 sufficient to equal the assessment for benefit originally paid by the  
 6 lands of equal classification, plus their proportionate share of the costs  
 7 of any enlargement or extension of drains required to serve the an-  
 8 nexed lands."

1 SEC. 21. Section four hundred fifty-five point one hundred thirty-  
 2 five (455.135), Code 1946, is amended by striking all of said section  
 3 and by substituting in lieu thereof the following: "When any levee or  
 4 drainage district shall have been established and the improvement  
 5 constructed, the same shall be at all times under the supervision of  
 6 the board of supervisors except as otherwise provided for control and  
 7 management by a board of trustees and it shall be the duty of the board  
 8 to keep the same in repair. The board at any time on its own motion,  
 9 without notice, may order done whatever is necessary to restore or  
 10 maintain a drainage or levee improvement in its original efficiency or  
 11 capacity, and for that purpose may remove silt and debris, repair any  
 12 damaged structures, remove weeds and other vegetable growth, and  
 13 whatever else may be needed to restore or maintain such efficiency or  
 14 capacity. If in maintaining and repairing tile lines the board finds  
 15 from the engineer's report it is more economical to construct a new  
 16 line than to repair the existing line, such new line may be considered to  
 17 be a repair. Provided, however, if the estimated cost of repair ex-  
 18 ceeds fifty per cent (50%) of the original total cost of the district, the  
 19 board shall set a date for a hearing on the matter of making such re-  
 20 pairs, and shall give notice as provided in sections four hundred fifty-  
 21 five point twenty (455.20) to section four hundred fifty-five point  
 22 twenty-four (455.24) inclusive, Code 1946. At such hearing the  
 23 board shall hear objections to the feasibility of such repairs, following  
 24 the hearing the board shall order made such repairs as it deems de-  
 25 sirable and feasible. Any interested party shall have the right of  
 26 appeal from such orders in the manner provided in this chapter.

27 In the case of minor repairs not in excess of five hundred dollars  
28 (\$500.00) where the board finds that the same will result in a saving  
29 to the district it may cause the same to be done by secondary road  
30 equipment and labor of the county and then reimburse the secondary  
31 road maintenance fund from the drainage district fund thus benefited.

32 When the board deems it necessary it may repair or reconstruct the  
33 outlet of any private tile line which empties into a drainage ditch of  
34 any drainage district and assess the costs in each case against the  
35 land served by the private tile line.

36 When the board determines that improvements, which differ from  
37 the repairs referred to in the preceding paragraphs, are necessary or  
38 desirable, it may appoint an engineer to make such surveys as seem  
39 appropriate to determine the nature and extent of such improve-  
40 ments, and to file a report showing what improvements are recom-  
41 mended and their estimated costs, which report may be amended  
42 before final action. Such improvements may include enlarging, re-  
43 opening, widening, deepening, straightening or lengthening any  
44 drain, changing its location or improving or enlarging the outlet  
45 for better service; converting all or any part of any drain from an  
46 open ditch to a closed drain; installing surface pipe for open ditches;  
47 enlarging, altering, or improving pumping plants; leveling spoil  
48 banks, or constructing settling basins. If the estimated cost of the  
49 improvements does not exceed twenty-five per cent (25%) of the  
50 original cost of the district, the board may order the work done  
51 without notice. The board shall not divide proposed improvements  
52 into separate programs in order to avoid the twenty-five per cent  
53 (25%) limitation herein fixed for making improvements without  
54 notice. If the board deems it desirable to make improvements where  
55 the estimated cost exceeds twenty-five per cent (25%) of the original  
56 total cost of the district, it shall set a date for a hearing on the matter  
57 of constructing such improvements and also on the matter of whether  
58 there shall be a reclassification of benefits for the cost of such improve-  
59 ments, and shall give notice as provided in section four hundred  
60 fifty-five point twenty (455.20) to section four hundred fifty-five  
61 point twenty-four (455.24), inclusive, Code 1946. At such hearing  
62 the board shall hear objections to the feasibility of such improve-  
63 ments and such arguments for or against a reclassification as may  
64 be presented by or for any taxpayer of the district. Following the  
65 hearing the board shall order made such improvements as it deems de-  
66 sirable and feasible, and shall also determine whether there should be a  
67 reclassification of benefits for the cost of such improvement. If it is  
68 determined that such reclassification of benefits should be made the  
69 board shall proceed as provided in section four hundred fifty-five  
70 point forty-five (455.45), Code 1946. Any interested party shall  
71 have the right of appeal from such orders in the manner provided in  
72 this chapter. Provided, however, that the provisions of this section  
73 shall not affect the procedures of section four hundred fifty-five point  
74 one hundred forty-two (455.142) covering the common outlet.

75 Where under the laws in force prior to 1904, drainage ditches and  
76 levees were established and constructed without fixing at the time  
77 of establishment a definite boundary line for the body of land to be  
78 assessed for the cost thereof, the body of land which was last assessed

79 to pay for the repair thereof shall also be considered as the estab-  
80 lished district for the purpose of this section."

1 SEC. 22. Section four hundred fifty-five point one hundred thirty-  
2 six (455.136), Code 1946, is amended by striking all of said section  
3 and by substituting in lieu thereof the following: "The costs of the  
4 repair or improvements provided for in section four hundred fifty-  
5 five point one hundred thirty-five (455.135), shall be paid for out of  
6 the funds of the levee or drainage district. If the funds on hand are  
7 not sufficient to pay such expenses, the board within two years shall  
8 levy an assessment sufficient to pay the outstanding indebtedness and  
9 leave the balance which the board determines is desirable as a sink-  
10 ing fund to pay maintenance and repair expenses."

1 SEC. 23. Section four hundred fifty-five point one hundred thirty-  
2 seven (455.137), Code 1946, is hereby repealed.

1 SEC. 24. Section four hundred fifty-five point one hundred thirty-  
2 eight (455.138), Code 1946, is hereby repealed.

1 SEC. 25. Section four hundred fifty-five point one hundred thirty-  
2 nine (455.139), Code 1946, is hereby repealed.

1 SEC. 26. Section four hundred fifty-five point one hundred forty  
2 (455.140), Code 1946, is hereby repealed.

1 SEC. 27. Section four hundred fifty-five point one hundred forty-  
2 one (455.141), Code 1946, is amended by striking all of said section  
3 and by substituting in lieu thereof the following: "When an assess-  
4 ment for improvements as provided in section four hundred fifty-  
5 five point one hundred thirty-five (455.135), exceeds twenty-five per  
6 cent (25%) of the original assessment and the original or subsequent  
7 assessment or report of the benefit commission as confirmed did not  
8 designate separately the amount each tract should pay for the main  
9 ditch and tile lateral drains then the board shall order a reclassi-  
10 fication in accordance with the principles and rules set forth in sec-  
11 tion four hundred fifty-five point forty-eight (455.48)."

1 SEC. 28. Section four hundred fifty-five point one hundred forty-  
2 two (455.142), Code 1946, is amended by striking from line nine (9)  
3 thereof the words and figures "sections four hundred fifty-five point  
4 one hundred forty (455.140) and four hundred fifty-five point one  
5 hundred forty-one (455.141) and" and by substituting in lieu thereof  
6 the word\* and figure "section four hundred fifty-five point one hun-  
7 dred thirty-five (455.135)".

1 SEC. 29. Section four hundred fifty-five point one hundred forty-  
2 six (455.146), Code 1946, is amended by striking from line two (2)  
3 the word "ten" and by substituting in lieu thereof the word "twenty-  
4 five".

1 SEC. 30. Section four hundred fifty-five point one hundred forty-  
2 seven (455.147), Code 1946, is amended by striking from line three  
3 (3) the word "ten" and by substituting in lieu thereof the word  
4 "twenty-five".

\*According to enrolled Act.

1 SEC. 31. Subsection six (6) of section four hundred fifty-five  
2 point one hundred fifty-three (455.153), Code 1946, is amended by  
3 striking all of said subsection and by substituting in lieu thereof the  
4 following: "Such other provisions as the board deems necessary."

1 SEC. 32. Section four hundred fifty-five point one hundred fifty-  
2 six (455.156), Code 1946, is amended by striking all of said section  
3 and by substituting in lieu thereof the following: "When a drainage  
4 district is established and a satisfactory outlet cannot be obtained  
5 except through lands in an adjoining county, or when an improved  
6 outlet cannot be obtained except through lands downstream from  
7 the district boundary, the board shall have the power to purchase a  
8 right of way, to construct and maintain such outlets, and to pay  
9 all necessary costs and expenses out of the district funds. The board  
10 shall have similar authority relative to the construction and main-  
11 tenance of silt basins upstream from the district boundary. In case  
12 the board and the owners of the land required for such outlet or silt  
13 basin cannot agree upon the price to be paid as compensation for the  
14 land taken or used, the board is hereby empowered to exercise the  
15 right of eminent domain in order to procure such necessary right  
16 of way."

1 SEC. 33. Section four hundred fifty-five point one hundred sixty-  
2 seven (455.167), Code 1946, is amended by striking from lines six  
3 (6) and seven (7) the words "not to exceed, however, five dollars  
4 per day each,".

1 SEC. 34. Section four hundred fifty-seven point twenty-two  
2 (457.22), Code 1946, is amended by adding thereto the following:  
3 "Drainage warrants, bonds or improvement certificates when so  
4 issued shall be in such amounts as the auditor determines not how-  
5 ever in amounts in excess of one thousand dollars (\$1,000.00)."

1 SEC. 35. Section four hundred fifty-seven point twenty-three  
2 (457.23), Code 1946, is amended by striking from line five (5) of  
3 said section the words "which by joint action", and by substituting in  
4 lieu thereof the words "and the auditors of the county".

1 SEC. 36. Section four hundred fifty-five point fifty-one (455.51),  
2 Code 1946, is amended by adding the following new sub-section:  
3 "4. Any specific benefits other than those derived from the drain-  
4 age of agricultural lands shall be separately stated."

1 SEC. 37. Section four hundred fifty-five point forty (455.40),  
2 Code 1946, is hereby amended by striking from lines twenty-five (25)  
3 and twenty-six (26) the following words: "of such notice as the  
4 board may prescribe."

5 Further amend section four hundred fifty-five point forty (455.40),  
6 Code 1946, by striking the period in line twenty-eight (28) and  
7 adding the following: ", giving only the type of proposed construc-  
8 tion or repairs, estimated amount, date of letting, amount of bidder's  
9 bond, and the name and address of the county auditor."

1 SEC. 38. Section four hundred fifty-five point one hundred sixty-  
2 eight (455.168), Code 1946, is hereby repealed.

Approved March 9, 1949.