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29board. The report of the commissioners shall set forth the names of 30 the owners thereof, the description of each of the tracts and the per-31 centage of the original classification that each such tract shall bear (a) for main ditches and settling basins, (b) for laterals, (c) for levees and pumping station. Thereafter all the proceedings in relation 32 33 34thereto as to notice of hearing and fixing of percentage benefits shall 35 be as in this chapter provided in relation to original classification and assessments, and at such hearing, the board may affirm, increase or 36 diminish the percentage of benefits so as to make them just and equitable, and cause the record of the existing classification, percent-37 38 age of benefits or assessments, or both, to be modified accordingly. 39 40 No tract of land included within the boundary of any drainage district shall be exempt from drainage assessments or reassessments, except 41 as herein provided". 42

Approved May 14, 1957.

CHAPTER 223

DRAINAGE AND LEVEE DISTRICTS

H. F. 100

AN ACT relating to the reclassification of lands in drainage and levee districts.

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

1 SECTION 1. Section four hundred fifty-five point seventy-two 2 (455.72), Code 1954, is hereby repealed and the following enacted in 3 lieu thereof:

"When, after a drainage or levee district has been established, ex-4 $\mathbf{5}$ cept districts established by mutual agreement in accordance with section four hundred fifty-five point one hundred fifty-two (455.152), 6 $\mathbf{7}$ Code 1954, and the improvements thereof constructed and put in operation, there has been a material change as to lands occupied by 8 9 highway or railroad right-of-way or in the character of the lands 10benefited by the improvement, or when a repair, improvement, or extension has become necessary, the board may consider whether the 11 existing assessments are equitable as a basis for payment of the 12expense of maintaining the district and/or of making the repair, im-13 provement or extension. If they find the same to be inequitable in 14 any particular, they shall by resolution express such finding, appoint 15three commissioners possessing the qualifications prescribed in sec-16 17tion four hundred fifty-five point forty-five (455.45) of the Code and order a reclassification as follows: 18

19 1. If they find the assessments to be generally inequitable they shall 20 order a reclassification of all property subject to assessment, such as 21 lands, highways, and railroads in said district.

22 2. If the inequity ascertained by the board is limited to the propor-23 tion paid by highways or railroads, a general reclassification of all 24 lands shall not be necessary but the commissioners may evaluate and 25 determine the fair proportion to be paid by such highways or railroads 26 or both as provided in sections four hundred fifty-five point forty-nine 27 (455.49) and four hundred fifty-five point fifty (455.50) of the Code.

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3. Any benefits of a character for which levee or drainage districts
may be established and which are attributable to or enhanced by the
improvement or by the repair, improvement, or extension thereof,
shall be a proper subject of consideration in a reclassification notwithstanding the district may have been originally established for a
limited purpose.

34 Such reclassification when finally adopted shall remain the basis 35 for all future assessments unless revised as provided in this chapter."

Approved April 30, 1957.

CHAPTER 224

ADDITIONAL DRAINAGE LANDS

S. F. 143

AN ACT relating to the annexation of additional lands in a drainage or levee district and basis for assessments upon such lands.

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

1 SECTION 1. Section four hundred fifty-five point one hundred 2 twenty-eight (455.128), Code 1954, is hereby repealed and the follow-3 ing enacted in lieu thereof:

"After the establishment of a levee or drainage district, if the board 4 5 becomes convinced that additional lands are benefited by the improvement or that the same are then receiving benefit or will be benefited 6 7 by a repair or improvement to said district as contemplated in section four hundred fifty-five point one hundred thirty-five (455.135), it may adopt, with or without a petition from owners of the proposed an-nexed lands, a resolution of necessity for the annexation of such additional land and appoint an engineer with the qualifications pro-8 9 10 11 vided in this chapter to examine such additional lands, to make a 12 survey and plat thereof showing their relation, elevation, and condi-13 tion of drainage with reference to such established district, and to $\mathbf{14}$ make and file with the auditor a report as in this chapter provided for 1516 the original establishment of such district, said report to specify the character of the benefits received." 17

1 SEC. 2. Section four hundred fifty-five point one hundred thirty 2 (455.130), Code 1954, is hereby repealed and the following enacted in 3 lieu thereof:

4 "After such annexation is made the board shall levy upon the annexed lands an assessment sufficient to equal the assessments for bene- $\mathbf{5}$ 6 fit originally paid by the lands of equal classification if the finding by $\mathbf{7}$ the board as provided by section four hundred fifty-five point one hundred twenty-eight (455.128) was that said lands should have been in-8 cluded in the district when originally established, plus their propor-tionate share of the costs of any enlargement or extension of drains 9 10 required to serve the annexed lands. If the finding of the board as 11 12 provided in section four hundred fifty-five point one hundred twentyeight (455.128) was based on the fact that additional lands are now 13 14 benefited by virtue of the repair or improvement made to said dis-