CHAPTER 245

DRAINAGE AND LEVEE DISTRICTS

S. F. 227

AN ACT to amend section four hundred sixty-two point twenty-seven (462.27), Code 1958, prescribing the powers and duties of drainage and levee district trustees.

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

- SECTION 1. Section four hundred sixty-two point twenty-seven (462.27), Code 1958, is amended by inserting after the word "for" in line ten (10) the word "levees.".
- Section four hundred sixty-two point twenty-seven (462.27), Code 1958, is amended by inserting after the word "lands" 2 in line nine (9) the words "by conveyance, lease, or by the exercise of the power of eminent domain as provided for in chapter four hun-3 dred seventy-two (472)".

Approved March 29, 1961.

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CHAPTER 246

FLOOD-PREVENTION PROGRAMS

H. F. 3

AN ACT to amend chapter four hundred sixty-seven A (467A), Code 1958, relating to an alternate method of taxation of landowners within subdistricts for the purpose of carrying out watershed protection and flood-prevention programs.

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

Chapter four hundred sixty-seven A (467A), Code 1958, is amended by adding the following new sections at the end thereof:

Section 1. After obtaining agreements to carry out recommended soil conservation measures and proper farm plans from owners of not less than fifty per cent of the lands situated in the subdistrict, the 3 governing body shall have the authority to establish a special tax for 4 the purpose of organization, construction, repair, alteration, enlarge-5 ment, extension and operation of present and future works of improvement within the boundaries of said subdistrict. The governing 6 body shall appoint three appraisers to assess benefits and classify the land affected by such improvements. One of such appraisers shall be a competent registered professional engineer and two of them shall be resident landowners of the county or counties in which the subdistrict is located but not living within nor owning or operating any lands included in said subdistrict. 8 10 11 12 13 14

The appraisers shall take and subscribe an oath of their qualifications and to perform the duties of classification of said lands, fix the percentages, benefits and apportion and assess the costs and expenses of construction of the said improvement according to law and their best judgment, skill, and ability. If said appraisers or any of them fail or neglect to act or perform the duties in the time and as required of them by law, the commissioners shall appoint others with like

21 qualifications to take their places and perform said duties. 5

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SEC. 2. At the time of appointing said appraisers, the governing body shall fix the time within which said assessment, classification, and apportionment shall be made, which may be extended for good cause shown. Within twenty days after their appointment, they shall begin to inspect and classify all the lands within said district, or any change, extension, enlargement, or relocation thereof in tracts of forty acres or less according to the legal or recognized subdivisions, in a graduated scale of benefits to be numbered according to the benefit to be received by each of such tracts from such improvement, and pursue said work continuously until completed and, when completed, shall make a full, accurate, and detailed report thereof and file the same with the governing body. The lands receiving the greatest benefit shall be marked on a scale of one hundred, and those benefited in a less degree with such percentage of one hundred as the benefits received bear in proportion thereto.

The amount of benefit appraised to each forty acres of land within the watershed shall be determined by the improvements within said watershed based upon the work plan as agreed upon by the subdistrict and furnished by the United States soil conservation service.

- SEC. 3. In the report of the appraisers so appointed they shall specify each tract of land by proper description, and the ownership thereof, as the same appears on the transfer books in the auditor's office.
- SEC. 4. The governing body shall fix a time for a hearing within sixty days upon receiving the report of the appraisers, and the gov-2 3 erning body shall cause notice to be served upon each person not less than ten days before said hearing whose name appears as owner, naming him, and also upon the person or persons in actual occupancy 5 of any tract of land without naming him of the day and hour of such hearing, which notice shall be for the same time and served in the 6 same manner as is provided for the establishment of a subdistrict, 8 and shall state the amount of assessment of costs and expenses of organizing and construction apportioned to each owner upon each forty-acre tract or less, and that all objections thereto must be in 10 11 writing and filed with the governing body at or before the time set 12 13 for such hearing.
 - SEC. 5. At the time fixed or at an adjourned hearing, the governing body shall hear and determine all objections filed to said report and shall fully consider the said report, and may affirm, increase, or diminish the percentage of benefits or the apportionment of costs and expenses made in said report against any body or tract of land in said subdistrict as may appear to the board to be just and equitable.
 - SEC. 6. Any person aggrieved may appeal from any final action of the governing body in relation to any matter involving his rights, to the district court of the county in which the proceeding was held.
 - SEC. 7. In subdistricts extending into two or more counties, appeals from final orders resulting from the joint action of the several governing bodies of such subdistrict may be taken to the district court of any county into which the district extends.
 - 1 SEC. 8. All appeals shall be taken within twenty days after the

date of final action or order of the governing body from which such appeal is taken by filing with the auditor a notice of appeal, designating the court to which the appeal is taken, the order or action appealed from, and stating that the appeal will come on for hearing at the next succeeding term of the court and designating such term. This notice shall be accompanied by an appeal bond with sureties to be approved by the auditor conditioned to pay all costs adjudged against the appellant and to abide the orders of the court.

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- SEC. 9. On or before the first day of the next succeeding term of court, the appellant shall file a petition setting forth the order or final action of the governing body appealed from and the grounds of his objections and his complaint, with a copy of his claim for damages or objections filed by him with the auditor. He shall pay to the clerk the filing fee as provided by law in other cases. A failure to pay the filing fee or to file such petition shall be deemed a waiver of the appeal and in such case the court shall dismiss the same.
- SEC. 10. When the board or boards of supervisors shall receive a certification from the governing body of the district to make the necessary assessment on the real estate within the boundaries of the subdistrict lying within their respective county, this shall be construed as final action by the governing body.
- SEC. 11. The governing body upon receiving the reports from three appointed appraisers and after holding the hearings shall transmit and certify the amounts of assessments to the respective boards of supervisors which upon receipt of certification from the governing body of the district, make the necessary levy of such assessments as fixed by the governing body upon the land within such subdistrict and all assessments shall be levied at that time as a tax and shall bear interest at not more than four per cent per annum from that date payable annually except as hereafter provided as to cash payments therefor within a specified time. The assessment so levied shall be kept in a separate account by the appropriate county treasurer or treasurers, identified by the official name of the subdistrict and expenditures therefrom shall be made on requisition of the chairman and secretary of the governing body of the subdistrict.

At no time will an assessment be made where the benefits accrued to the subdistrict do not exceed the cost of the improvements within the said subdistrict.

SEC. 12. All assessments for benefits shall be levied at one time against the property benefited and when levied and certified by the board or boards of supervisors shall be paid at the office of the county treasurer. Each person or corporation shall have the right within twenty days after the levy of assessments to pay his or its assessment in full without interest.

If any levy of assessments is not sufficient to meet the cost and expenses of organizing and construction apportioned to each owner upon each forty-acre tract or less, additional assessments may be made on the same classification as the previous ones.

SEC. 13. If the owner of any premises against which a levy exceeding twenty dollars has been made and certified shall, within thirty days from the date of such levy, agree in writing in a separate agree-

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ment, that in consideration of having a right to pay his assessment in installments, he will not make any objection as to the legality of his assessment for benefit, or the levy of the taxes against his property, then such owner shall have the following options:

1. To pay one-third of the amount of such assessment at the time 6

of filing such agreement; one-third within twenty days after the engineer in charge shall certify to the auditor that the improvement is one-half completed; and the remaining one-third within twenty days after the improvement has been completed and accepted by the board. All such installments shall be without interest if paid at said times, otherwise said assessments shall bear interest from the date of the levy at the rate of four per cent per annum, payable annually, and be collected as other taxes on real estate, with like penalty for delin-

17 18 2. To pay such assessments in not less than ten nor more than 19 twenty equal installments, the number to be fixed by the governing 20 board and interest at the rate fixed by the governing body, not ex-21 ceeding four per cent per annum. One such installment shall be pay-22 able at the October semiannual taxpaying date in each year; provided, 23 however, that the county treasurer shall, at the October semiannual 24

taxpaying date, require only the payment of a sufficient portion of the assessments to meet the interest and the amount accruing on improvements completed prior to the regular time for the payment of the second installment of taxes and the balance shall be collected with

such second installment and without penalty.

SEC. 14. When an owner takes an appeal from the assessment against any of his land, the option to pay in installments whatever assessment is finally established against such land in said appeal shall continue, if within twenty days after the final determination of said appeal he shall file in the office of the auditor his written election to pay in installments, and within said period pay such installments as would have matured prior to that time if no appeal had been taken, together with all accrued interest on said assessment to the last preceding interest-paying date.

A classification of land for watershed purposes, when finally adopted, shall remain the basis of all future assessments for the purpose of said subdistrict, except as provided in section sixteen.

SEC. 16. After a subdistrict has been established and the improvements thereof constructed and put in operation, if the governing body shall find that the original assessments are not equitable as a basis for the expenses of any enlargement or extension thereof which may have become necessary, they shall order a new classification of all lands in said subdistrict by resolution, and appoint three appraisers, which shall meet the same requirements as set forth in section one.

Upon the completion of the reclassification, those affected by such reclassification shall have the right to appeal as hereinabove set forth.

SEC. 17. Assessments for repair, alteration, enlargement, extension, and operation of works of improvement within the watershed district shall be a benefit to the entire subdistrict and levied as such.

SEC. 18. Persons appointed to appraise and make classifications of lands shall receive such compensation as the governing body may

- fix and in addition thereto, the necessary expenses of transportation of said persons while engaged in their work; such compensation and expenses shall be construed as part of the cost of the subdistrict which shall be included when considering classifications of lands 7 within a subdistrict.
- 1 SEC. 19. Any subdistricts organized before July 4, 1961, may 2 within two years from the effective date of the foregoing alternate 3 taxing method, elect to use the same and divert any moneys already collected for use under sections four hundred sixty-seven A point thirteen (467A.13) to four hundred sixty-seven A point twenty 5 (467A.20), inclusive, Code 1958, for the purposes authorized in this 6 act.

Approved April 12, 1961.

CHAPTER 247

SOIL CONSERVATION COMMITTEE

H. F. 2

AN ACT relating to the appointment of members to the state soil conservation committee.

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

- SECTION 1. Section four hundred sixty-seven A point four (467A.4), subsection three (3), Code 1958, is hereby amended by 3 striking all of the words after the comma in line eight (8) to the 4 period in line twelve (12) and inserting in lieu thereof the following: "except that beginning in the year 1961, of the four committee members subject to appropriate action by the governor and senate 5 6 7 in 1961, two (2) shall be appointed for four-year terms beginning July 1, 1961, and two (2) shall be appointed for six-year terms beginning July 1, 1961. Appointments shall be made every two (2) 8 9 10 years and not more than two (2) members shall be appointed in any 11 one year except to fill vacancies".
- 1 SEC. 2. This Act, being deemed of immediate importance, shall be in full force and effect from and after its passage and publication in The Globe-Free Press, a newspaper published at Grand Junction, 4 Iowa, and The Leon Journal-Reporter a newspaper published at Leon,

5 Iowa.

Approved March 13, 1961.

I hereby certify that the foregoing Act, House File 2, was published in The Globe-Free Press, Grand Junction, Iowa, March 23, 1961, and in The Leon Journal-Reporter, Leon, Iowa, March 23, 1961.

MELVIN D. SYNHORST, Secretary of State.