

384.62 Limit.

1. A special assessment against a lot for a public improvement shall not be in excess of the amount of the assessment, including the conditional deficiency assessment, as shown in the schedule confirmed by the court, or if court confirmation is not utilized, then on the original plat and schedule adopted by the council, and an assessment shall not exceed twenty-five percent of the value of the lot as shown by the plat and schedule approved by the council or as reduced by the court.
2. Special assessments for the construction or repair of underground connections for private property for gas, water, sewers, or electricity may be assessed to each lot for the actual cost of each connection for that lot, and the twenty-five percent limitation does not apply. Such connections shall not be installed to service railway right-of-way without written agreement with the railway company owning or leasing the right-of-way.
3. A special assessment for a public improvement against a tract of land assessed as agricultural property shall not become payable upon the filing of a request by the owner for deferment until that land is not assessed as agricultural property. This section shall not apply to a tract of land of less than one-quarter acre surrounding any dwelling or nonfarm structure on that tract nor shall it apply to a special assessment levied before July 3, 1978. This section shall not apply if the public improvement is a sewer, water, gas, or electrical line to which the owner of the land makes a connection.
4. Payment of installments of special assessments for a public improvement against property assessed as agricultural property shall be deferred as follows:
 - a. The property owner who seeks deferment of an assessment shall file a written request for deferment with the city clerk at the time of the hearing on the resolution of necessity for the public improvement or within ten days following the date of the hearing and the request shall identify those lots subject to proposed assessments for which the property owner is seeking deferment which are assessed as agricultural property. The request may be withdrawn by the property owner at any time before or after the adoption of the resolution of necessity.
 - b. The city shall indicate those lots for which a deferment has been requested on the special assessment schedule.
 - c. After the assessments for the public improvement have been levied and the special assessment schedule has been filed with the county treasurer, the county treasurer shall indicate on the tax rolls those assessments subject to deferment under this section.
 - d. A deferment shall continue for as long as the county assessor continues to classify the property as agricultural land on January 1 of each assessment year. A deferment shall end six months following any January 1 assessment date on which the county assessor no longer classifies the property as agricultural land and the special assessment shall become payable in the same manner as the special assessment would have become payable had it not been deferred by this subsection.

[S13, § 792-a, -f, 849-e; SS15, § 840-a, -j, -r; C24, 27, § 6021, 6089; C31, 35, § 6021, 6089, 6610-c55; C39, § **6021, 6089, 6610.66**; C46, § 391.48, 395.11, 417.59; C50, § 391.48, 391A.24, 395.11, 417.59; C54, 58, 62, 66, 71, 73, § 391.48, 391A.27, 395.11, 417.59; C75, 77, 79, 81, § 384.62; 82 Acts, ch 1104, § 17]

2003 Acts, ch 24, §5