384.74 Correction of errors.

When, in making a special assessment, any property is assessed too little or too much, the assessment may be corrected and a reassessment and relevy made in conformity with the correction, and a tax collected in excess of the proper amount must be refunded to the person paying it. Corrected assessments are a lien on the lots the same as the original assessments, must be certified by the clerk to the county treasurer in the same manner, and must so far as practicable, be collected in the same installments, draw interest at the same rate, and be enforced in the same manner as the original assessment.

However, if the city does not certify the assessments within six months of final publication as required by division IV of this chapter, all such assessments shall be null, void, and of no effect. Any bonds issued with such void assessments as security shall be paid by the city as they become due out of its debt service as provided in section 384.4.

[C97, § 837, 981; SS15, § 840-r; C24, § 6061, 6921; C31, 35, § 6061, 6610-c21, 6921; C39, § **6061, 6610.59, 6921;** C46, 50, 54, 58, 62, 66, 71, 73, § 391.86, 417.21, 420.274; C75, 77, 79, 81, § 384.74; 82 Acts, ch 1104, § 19]