

**384.61 Assessment of benefits.**

The total cost of a public improvement, except for paving that portion of a street lying between railroad tracks and one foot outside of the tracks, or which is to be otherwise paid, must be assessed against all lots within the assessment district in accordance with the special benefits conferred upon the property, and not in excess of such benefits.

If an owner of property subject to special assessment divides the property into two or more lots, and if the plan of division is approved by the council, the owner may discharge the lien upon any of the lots by payment of the amount unpaid, calculated as determined by the council.

[C97, §828; S13, §792-a, -f, 849-e; SS15, §840-a, -j, -r; C24, §6021, 6036, 6089; C27, §5942-b3, 6021, 6036, 6089; C31, 35, §5942-b3, 6021, 6036, 6089, 6610 – 6620; C39, §5942.3, 6021, 6036, 6089, 6610.14; C46, §389.7, 391.48, 391.63, 395.11, 417.20; C50, §389.7, 391.48, 391.63, 391A.23, 395.11, 417.20; C54, 58, 62, 66, 71, 73, §389.7, 391.48, 391.63, 391A.26, 395.11, 417.20; C75, 77, 79, 81, §384.61]

Referred to in [§331.384](#), [§357E.11A](#), [§358.16](#), [§364.13B](#)