## 307.45 State-owned lands — assessment.

1. Cities and counties may assess the cost of a public improvement against the state when the improvement benefits property owned by the state and under the jurisdiction and control of the department. The director shall pay from the primary road fund the portion of the cost of the improvement which would be legally assessable against the land if privately owned.

2. Assessments against property under the jurisdiction of the department shall be made in the same manner as those made against private property, except that the city or county making the assessment shall cause a copy of the public notice of hearing to be mailed to the director by certified mail.

3. Assessments against property owned by the state and not under the jurisdiction and control of the department shall be made in the same manner as those made against private property and payment shall be subject to authorization by the executive council. There is appropriated from moneys in the general fund not otherwise appropriated an amount necessary to pay the expense authorized by the executive council.

86 Acts, ch 1244, §40: 91 Acts, ch 268, §511, 2009 Acts, ch 179, §77; 2011 Acts, ch 131, §33, 158; 2015 Acts, ch 123, §13 Referred to in §312.2, 312.4, 313.4, 384.56