

**468.44 Report of commissioners.**

The commissioners, within the time fixed or as extended, shall make and file in the auditor's office a written verified report in tabulated form as to each forty-acre tract, and each tract of less than forty acres, setting forth:

1. The names of the owners thereof as shown by the transfer books of the auditor's office or the reports of the engineer on file, showing said entire classification of lands in said district.
2. The amount of benefits to highway and railroad property and the percentage of benefits to each of said other tracts and the apportionment and amount of assessment of cost and expense, or estimated costs or expense, against each:
  - a. For main ditches, and settling basins.
  - b. For laterals.
  - c. For levees and pumping station.
  - d. For erosion protection and control or flood control.
3. The aggregate amount of all assessments.
4. Any specific benefits other than those derived from the drainage of agricultural lands shall be separately stated.

[SS15, §1989-a12; C24, 27, 31, 35, 39, §7471; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.51]

[89 Acts, ch 126, §2](#)

CS89, §468.44

Referred to in [§468.8](#), [468.13](#), [468.184](#)

See [§468.67](#)