## 468.45 Notice of hearing.

1. The board shall fix a time for a hearing upon the report of the commissioners, and the auditor shall cause notice to be served upon each person whose name appears as owner, naming the person, and also upon the person or persons in actual occupancy of any tract of land without naming the person or persons, of the day and hour of such hearing.

2. The notice shall be for the same time and served in the same manner as is provided for the establishment of a drainage or levee district, including as provided in sections 468.14 through 468.18, and shall include all of the following:

a. A statement of the amount of the assessment of costs and expenses of construction apportioned to each owner upon each forty-acre tract or less. However, the statement is not required to be published as required in section 468.15 if it is posted in the office of the county auditor and on the county's internet site. The county auditor shall provide a copy of the statement upon request.

b. A statement that all objections to the report must be in writing and filed with the auditor at or before the time set for the hearing.

[SS15, §1989-a12; C24, 27, 31, 35, 39, §**7472;** C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.52]

89 Acts, ch 126, §2 CS89, §468.45 2021 Acts, ch 27, §2 Referred to in §468.13