

468.49 Classification as basis for future assessments.

1. A classification of land for drainage, erosion, or flood control purposes, when finally adopted, shall remain the basis of all future assessments for the purpose of the district unless revised by the board in the manner provided for reclassification. However, where land included in said classification has been destroyed, in whole or in part, by the erosion of a river, or where additional right-of-way has been subsequently taken for drainage purposes, the land which has been so eroded and carried away by the action of a river or which has been taken for additional right-of-way, may be removed by the board from the district as classified, without any reclassification, and no assessment shall thereafter be made on the land so removed. Any deficiency in assessment existing as the result of said action of the board shall be spread by it over the balance of lands remaining in said district in the same ratio as was fixed in the classification of the lands, payable at the next taxpaying period.

2. Except districts established by mutual agreement in accordance with [section 468.142](#) in the event any forty-acre tract or less, or any lot, tract, or parcel, as set forth in the existing classification or reclassification of any drainage district now or hereafter established, is divided into two or more tracts, whether such division is by sale or condemnation or platted as a subdivision, the classification of the original tract shall be apportioned to the resulting parcels, regardless of use, except for land taken for additional drainage right-of-way. The classification of the original tract may be apportioned between the resulting parcels by agreement between the parties to such division. The parties shall file with the county auditor a written agreement setting forth the original description and the description of the tracts as subdivided and the percentage of the original classification apportioned to each. This agreement shall bear the signature of all of the parties to the subdivision. The agreement contemplated herein may be contained in the deed or other instrument effecting the division of the land, which agreement shall be binding upon the grantee or grantees by their acceptance of such instrument and their signatures shall not be necessary. The auditor shall enter this agreement in the drainage record and amend the current classification of the district in accordance with the agreement.

3. In the event the parties to the subdivision cannot agree as to the apportionment of the percentage classification, the board of supervisors shall, upon application of either party, appoint a commission having the qualifications of commissioners, in accordance with [section 468.38](#). The commissioners shall inspect the lands involved and apportion the existing classification of the original tract equitably and fairly to each of the several tracts as subdivided. The board shall make a full, accurate, and detailed report thereof and file the report with the county auditor within the time set by the board. The report of the commissioners shall set forth the names of the owners thereof, the description of each of the tracts and the percentage of the original classification that each such tract shall bear for main ditches and settling basins, for laterals, for levees and pumping station. Thereafter all the proceedings in relation thereto as to notice of hearing and fixing of percentage benefits shall be as in [this subchapter, parts 1 through 5 and 7](#), provided in relation to original classification and assessments, and at such hearing, the board may affirm, increase or diminish the percentage of benefits so as to make them just and equitable, and cause the record of the existing classification, percentage of benefits or assessments, or both, to be modified accordingly. In the event the parties neither agree as to the apportionment of classification nor make application for the appointment of commissioners, then the auditor of the county in which the land is situated shall make such apportionment upon an equitable basis and enter the same of record as herein provided. No tract of land included within the boundary of any drainage district shall be exempt from drainage assessments or reassessments, except as herein provided.

[SS15, §1989-a12; C24, 27, §7466, 7476; C31, 35, 39, §7476; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.56]

[89 Acts, ch 126, §2](#)

CS89, §468.49

[2015 Acts, ch 30, §144](#); [2022 Acts, ch 1032, §72](#)

Referred to in [§468.13](#), [468.188](#), [468.269](#)

Subsection 1 amended