

**468.92 Conclusive presumption on appeal.**

1. On the trial of an appeal from the action of the board in fixing and assessing the amount of benefits to any land within the district as established, it shall not be competent to show that any lands assessed for benefits within said district as established are not benefited in some degree by the construction of the said improvement.

2. An exception to the conclusiveness of an assessment under [this section](#) shall be in those cases where it has been determined under [section 468.188](#) that land has later been deprived of benefits received by a division of the district by some other improvement.

[SS15, §1989-a12; C24, 27, 31, 35, 39, §7523; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.102]

[89 Acts, ch 126, §2](#)

CS89, §468.92

[2019 Acts, ch 24, §104](#)

Referred to in [§357.33](#), [468.126](#), [602.8102\(65\)](#)