

**311.16 Final hearing — assessment levied.**

1. On final hearing the board shall hear and determine all objections filed. The board may increase, diminish, annul, or affirm the apportionment made in said report, or any part thereof, as may appear to the board to be just and equitable.

2. On the final determination the board shall levy the assessments and all installments thereof upon the real estate within the district as finally established. The entire amount of the assessment shall be then due and payable, and bear interest at a rate not exceeding that permitted by [chapter 74A](#) commencing twenty days from the date of the levy, and shall be collected at the succeeding September semiannual payment of ordinary taxes.

[C24, §4710; C27, 31, 35, §4753-a3; C39, §**4753.03**; C46, §311.13; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §311.16]

[2020 Acts, ch 1062, §94](#)