

**468.71 Form, negotiability, and effect.**

Each improvement certificate shall state the amount of one or more drainage assessments or part thereof made against the property, designating the property and the owner thereof liable for the payment of the assessments. The certificates shall be negotiable and transfer to the bearer all right and interest in and to the tax in every such assessment or part thereof described in the certificates, and shall authorize such bearer to collect and receive every assessment embraced in the certificates by or through any of the methods provided by law for collection of the assessments as the certificates mature.

[S13, §1989-a26; C24, 27, 31, 35, 39, §7500; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.78]

[89 Acts, ch 126, §2](#)

CS89, §468.71

[2021 Acts, ch 80, §301](#)

Referred to in [§468.74](#)