

311.9 Publicly owned real estate.

In making the apportionment under [section 311.8](#), real estate owned by the state, county, or any city, shall be treated as other real estate, but no other publicly owned real estate shall be included. In apportioning benefits to real estate owned by a city, the county, or the state, consideration shall not be given to the buildings located on that real estate.

[C24, §4707; C27, 31, 35, §4753-a1; C39, §4753.01; C46, §311.11; C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §311.9]

[2021 Acts, ch 80, §162](#)