

**468.269 Special assessment — merged land.**

1. In addition to assessments imposed pursuant to sections [468.49](#) and [468.50](#), the surviving board of a merged drainage or levee district may impose a special assessment on land situated in the merged district which was a participating servient district prior to the merger.

2. The special assessment shall apply to costs of improvements made within the participating dominant district prior to the merger for not longer than five years prior to the date that the joint order was filed with the county auditor by the surviving board for the participating dominant district pursuant to [section 468.267](#).

3. In order to impose a special assessment under [this section](#) all of the following must apply:

*a.* The board must approve a report by an engineer appointed by the board as provided in [part 1](#) stating those improvements directly benefiting land situated in the participating servient district were made within the five-year period provided in [subsection 2](#).

*b.* The notice for a public hearing required in [section 468.265](#) must have stated that the board may impose a special assessment under [this section](#).

4. The board shall not impose the special assessment under [this section](#) on land that was annexed as part of the merger. However, such land is subject to a special assessment pursuant to [sections 468.119 through 468.121](#).

[2014 Acts, ch 1075, §8](#); [2015 Acts, ch 30, §149](#)

Referred to in [§468.265](#), [468.268](#)