

**468.395 Collection of tax.**

The assessment required under [sections 468.393](#) and [468.394](#) shall be made by the board of supervisors at the time of levying general taxes, after the work has been authorized, and the assessment shall be entered on the records of the board of supervisors, then entered on the tax books by the county auditor as drainage taxes, and shall be collected by the county treasurer at the same time, in the same manner, and with the same interest, as general taxes. If the assessment is not paid the treasurer shall sell all lands upon which the assessment remains unpaid, at the same time, and in the same manner, as is now by law provided for the sale of lands for delinquent taxes, including all steps up to the execution and delivery of the tax deed. The landowners shall take notice of and pay the assessments without other or further notice than as is provided for in this part. The funds realized from the assessments shall constitute the drainage fund, as contemplated in this part, and shall be disbursed on warrants drawn against that fund by the county auditor, on the order of the board of supervisors.

[C97, §1983; C24, 27, 31, 35, 39, §7749; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §466.6]

[89 Acts, ch 126, §2](#)

CS89, §468.395

[92 Acts, ch 1016, §38](#)

Referred to in [§468.396](#)