

**460.207 Reimbursement of expenses.**

The expenses incurred by a county in carrying out [this subchapter](#) shall be prorated among the landowners in the county who own land on which an agricultural drainage well is located. The amount shall be placed upon the tax books, and collected with interest and penalties after due, in the same manner as other unpaid property taxes. If expenses are incurred by a drainage district, the board shall levy an assessment on the lands in the district where an agricultural drainage well is located as provided in [section 468.50](#).

[97 Acts, ch 193, §10](#)

[CS97, §455I.7](#)

[2002 Acts, ch 1137, §68, 71; 2002 Acts, 2nd Ex, ch 1003, §260, 262](#)

[C2003, §460.207](#)