

House File 2314 - Introduced

HOUSE FILE 2314

BY DEYOE

A BILL FOR

1 An Act providing for the reclassification and recalculation of
2 assessments for land located within a drainage district.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 468.67, Code 2014, is amended to read as
2 follows:

3 **468.67 Procedure governing reclassification.**

4 This section applies to a reclassification ordered by
5 the board pursuant to section 468.65. The proceedings for
6 such reclassification shall in all particulars be governed
7 by the same rules as for original classification. The
8 commissioners shall fix the percentage of actual benefits and
9 make an equitable apportionment of the costs and expenses of
10 such repairs, improvements or extensions and file a report
11 thereof with the auditor in the same form and manner as for
12 original classification. Thereafter, all the proceedings
13 in relation thereto as to notice, hearing, and fixing of
14 percentage of benefits and amount of assessments shall be as
15 in this subchapter, parts 1 through 5, provided in relation to
16 original classification and assessments, and at such hearing
17 the board may affirm, increase, or diminish the percentage and
18 assessment of benefits and apportionment of costs and expenses
19 so as to make them just and equitable, and cause the record
20 of the original classification, percentage of benefits, and
21 assessments to be modified accordingly.

22 Sec. 2. NEW SECTION. **468.67A Alternative method of**
23 **assessment.**

24 This section applies when a drainage district has been
25 established and constructed, except a drainage district
26 established by mutual agreement in accordance with section
27 468.142, and after such lands have been classified in
28 accordance with the provisions of sections 468.39, 468.40,
29 and 468.41 or reclassified in accordance with section 468.65.
30 The board may adopt a resolution providing for an alternative
31 method of reclassification and recalculation of the assessments
32 than provided in sections 468.65 and 468.67. The alternative
33 method shall provide for the reclassification and recalculation
34 on a uniform basis on all land in the district in the same
35 manner as an alternative method provided for in section

1 468.184, subsections 7 and 8. The board shall adopt the
2 alternative method of reclassification and recalculation only
3 after providing for a notice and hearing pursuant to sections
4 468.14 through 468.18. The adoption of the alternative method
5 shall continue in effect until the method is changed pursuant
6 to section 468.65.

7

EXPLANATION

8 The inclusion of this explanation does not constitute agreement with
9 the explanation's substance by the members of the general assembly.

10 BILL — UNIFORM CLASSIFICATIONS AND ASSESSMENTS. The bill
11 provides that the governing board of a drainage district may
12 order the reclassification and recalculation of assessments
13 in the drainage district in the manner similar to an option
14 available for levee district (Code section 468.184), so that
15 the per acre assessment is equal to the total amount to be
16 assessed divided by the total acres within the district. This
17 alternative method must be adopted by board action after
18 providing notice and hearing to landowners.

19 BACKGROUND — GENERAL. Drainage systems are created to
20 remove excess water from the soil profile of, especially,
21 cropland while levees are constructed as barriers, usually
22 constructed along the top bank of a stream to protect adjacent
23 land from surface water overflow during high water periods.
24 Iowa law provides procedures to organize and manage a levee
25 and drainage district (Code chapter 468; see also Article
26 III, section 18 of the Iowa Constitution), including its
27 establishment by petition of landowners (Code section 468.8).
28 An established district is managed by a board which is the
29 county board of supervisors for a district established in
30 one county, the joint boards of supervisors in a district
31 which crosses county lines (intercounty districts), or by
32 the district's landowners acting through an elected board of
33 trustees (Code section 468.3(2)).

34 BACKGROUND — CLASSIFICATION AND ASSESSMENTS. When a
35 district is established, the board classifies land located

1 within the district for purposes of determining each land
2 owner's assessed amount for improving the land and making
3 necessary repairs (Code section 468.38). The assessed amount
4 is based on the availability of the improved land rather than
5 its actual utilization. Generally, assessments are calculated
6 when the district is established (and constructed) based
7 on a proportional or graduated scale equitably apportioned
8 according to the benefit received by land classification. A
9 board may voluntarily order a reclassification and accompanying
10 recalculation of the assessments assigned to each landowner if
11 it determines that the assessments are generally inequitable
12 (Code section 468.65). A special process applies to levee
13 districts. By board action or election, the land within the
14 district may be classified and assessed uniformly so that
15 each acre of land is assessed at the same rate (Code section
16 468.184).