

**161A.24 Assessment for improvements.**

1. At the time of appointing the appraisers, the governing body shall fix the time within which said assessment, classification, and apportionment shall be made, which may be extended for good cause shown. Within twenty days after their appointment, the appraisers shall begin to inspect and classify all the lands within the district, or any change, extension, enlargement, or relocation thereof in tracts of forty acres or less according to the legal or recognized subdivisions, in a graduated scale of benefits to be numbered according to the benefit to be received by each of such tracts from such improvement, and pursue the work continuously until completed. When the work is completed, the appraisers shall make a full, accurate, and detailed report thereof and file the report with the governing body. The lands receiving the greatest benefit shall be marked on a scale of one hundred, and those benefited in a less degree with such percentage of one hundred as the benefits received bear in proportion thereto.

2. The amount of benefit appraised to each forty acres of land within the subdistrict shall be determined by the improvements within said subdistrict based upon the work plan as agreed upon by the subdistrict.

[C62, 66, 71, 73, 75, 77, 79, 81, §467A.24]

C93, §161A.24

[2018 Acts, ch 1041, §48](#)

Referred to in [§161A.41](#)