

**468.40 Rules of classification.**

1. The report of the commissioners shall specify each tract of land by proper description, and the ownership thereof, as the same appears on the transfer books in the auditor's office.

2. In estimating the benefits as to the lands not traversed by said improvement, the commissioners shall not consider what benefits such land shall receive after some other improvements shall have been constructed, but only the benefits which will be received by reason of the construction of the improvement in question as it affords an outlet to the drainage of such lands, brings an outlet nearer to said lands, or relieves the lands from overflow and relieves and protects the lands from damage by erosion.

3. When the land is a state-owned lake or state-owned wetland, the commissioners shall ascertain the benefits realized from removing excess water and shall not consider any benefit realized if the state-owned lake or state-owned wetland were drained or converted to another land use.

[S13, §1989-a13; SS15, §1989-a12; C24, 27, 31, 35, 39, §7467; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §455.47]

[89 Acts, ch 126, §2](#)

CS89, §468.40

[2011 Acts, ch 59, §2, 4; 2017 Acts, ch 29, §133](#)

Referred to in [§468.8](#), [468.13](#), [468.43](#), [468.184](#)