

**24-810. Assessments of costs; surplus funds, use for repairs; additional assessments.** As soon as such contracts are made, the county board shall determine the entire cost and expense of constructing such levee, including water gates and all other necessary things thereto, including all proceedings had under this act, taking into account the damages allowed to the landowners in the eminent domain proceedings; and the county clerk shall apportion the same to and between the several tracts of lands, railroads and highways to be directly benefited by such levee, in proportion to the sums to be determined by the board of county commissioners or by three disinterested householders appointed by said board, as the basis of benefit to each respectively, and shall place the same on the tax roll of the county opposite the description of such tracts and such railroad companies respectively, and the same shall be a lien thereon, and collected with and as other taxes are collected against such lands and railroads, and shall be subject to the same rebate, penalties, costs, interest and sales as taxes generally.

The amounts apportioned to highways shall be paid out of the road taxes collected by the county treasurer for the township or townships in which such levee is situated. If a surplus shall arise from the money so collected over and above the amounts necessary to pay all the costs and expenses of the proceedings, and pay for the building and construction of such levee, such surplus shall then be held and applied, from time to time, when necessary to keeping such levee in repair. The board may from time to time make such additional apportionment and levy of taxes on said tracts of land, railroads and highways as may be sufficient to make up any deficiency that may be caused by the assessment and collection herein provided for not being adequate to fully pay all the costs and expenses, and for the construction of such levee, and may annually raise such amount as will in its judgment keep such levee in repair, and may, in such manner as it may deem just and equitable, assess such amount for repairs, as well as all necessary expenses incurred from all other causes, against the several tracts of land, railroads and highways included in such levee district. The moneys collected under this act shall be paid out on the order of such board.

**History:** L. 1893, ch. 104, § 10; L. 1901, ch. 248, § 1; R.S. 1923, 24-810; L. 1963, ch. 234, § 68; Jan. 1, 1964.