

42-715. Annual assessments; duties of assessor; map. The assessor for the district shall as soon as practicable after the first Tuesday of March each year, examine each tract or subdivision of land in said irrigation district and determine the benefits which will accrue to each of such tracts or subdivisions by reason of the construction or acquisition of such works; and the amount so apportioned or distributed to each of said tracts or subdivisions as finally equalized or confirmed by the district court, as the case may be, shall be and remain the basis for fixing the annual assessments levied against such tracts or subdivisions in carrying out the purpose of this act.

Such assessor shall make or cause to be made, a list of such apportionment or distribution, which shall contain a complete description of each tract or subdivision of lands in said district with the amount and rate per acre for such apportionment or distribution of cost, and the name of the owner or owners thereof; or he may prepare a map of convenient scale showing each of said tracts or subdivisions of land with the rate of apportionment or distribution of costs fixed thereon: Provided, That where all lands on any map or section of map are assessed at the same rate, a general statement to that effect shall be sufficient with acreage in each tract shown. Said list or map shall be made in duplicate and one copy shall be filed in the office of the chief engineer and one copy shall be filed in the office of the board of directors of said district, and shall be made available for public inspection. Any assessment of any property in the name of the wrong person shall in no way invalidate the assessment thereof.

History: L. 1941, ch. 262, § 15; June 30.