19-315. Apportionment of special assessments when property outside cities subdivided. Whenever any lot or tract of land in any county, located outside of the limits of an incorporated city, upon which a special assessment has been levied for any special improvement, shall, subsequent to such levy or the initiation of said improvement, and prior to the final payment of such levy, be subdivided, it shall be the duty of the county clerk of the county in which such lot or tract of land is located to apportion such assessment to the several pieces of land into which such lot or tract has been subdivided, so that each such piece of land shall be subject to its proper proportion of such assessment, on the basis originally made.

History: L. 1915, ch. 114, § 1; R.S. 1923, 19-315; L. 1963, ch. 161, § 1; June 30.