

**24-819. Same; levies and reassessments.** In any case where the board of county commissioners of any county are constructing or has constructed a levee under the provisions of chapter 104[24-801 to 24-811, 24-814, 24-815] of the Session Laws of 1893, and act amendatory thereof as supplemented by chapter 80 [24-816 to 24-818] of the Session Laws of 1909, to prevent overflow from natural watercourses partly or wholly within any city of the first class and have attempted to create a drainage district and to levy special assessments for the payment of such improvements or for the payment of bonds issued or indebtedness incurred in anticipation of such special assessments and such special assessments are or have been informal, illegal or void for want of authority, notice or other cause, the said board, at or before the time for levying general taxes, shall relevy and reassess any such special assessments against any property in said levee drainage district in accordance with the original apportionment of the cost of such improvement and collect the same in the manner provided in said acts under which said levee is constructed.

And said board shall levy and assess its equitable proportion of the cost of said levee against any property in the district omitted and against improvements made subsequent to the viewers' report on property included in the original apportionment of benefits in said viewers' report, by assessing and levying at or before the time of levying general taxes, the entire amount of such equitable proportion as a special assessment, payable at one time or in case bonds have been issued, in installments for the remaining assessments to be made for the payment thereof as fixed by the original apportionment and orders for the issuance of said bonds, and such additional assessments shall constitute part of the fund for the construction and maintenance of said levee.

**History:** L. 1911, ch. 88, § 1; March 14; R.S. 1923, 24-819.