

24-620. Expenses apportioned to street, highway or railroad; collection. That when any ditch, drain, improved watercourse, dike, levee or other drainage improvement located and established under this act crosses, drains or protects, either in whole or in part, any street, highway, public or corporate road or any railroad, or benefits any or either of said streets, road or railroad the board of supervisors shall apportion and set off to the county if a county road, or township if a township road, or to a company if incorporated, or a railroad or to a city or village if a street or alley, a portion of the costs and expenses of the whole drainage improvement the same as to private individuals and in proportion to the benefits conferred by such drainage improvement in said streets, roads and railroads.

Any apportionment of the costs and expenses of the drainage improvements that may be levied as a special tax or assessment against the property of any corporate road, or any railroad or any telegraph or telephone company for benefits accruing to the property of any said corporations situated within the physical boundaries of such drainage district, shall be enforced and collected in the same manner that state and county taxes are enforced against them under the general revenue law of the state. Any apportionment of the costs and expenses aforesaid to a county, township, city or village shall be filed as a claim with the county, township, or city clerk as the case may be, and may be enforced and collected as other judgments against such corporations are enforced and collected.

History: L. 1911, ch. 168, § 20; May 22; R.S. 1923, 24-620.