

**465.46 AWARD, ASSESSMENT CERTIFIED; ASSESSMENT PROCESS.**

Upon the final determination of all appeals in such proceeding, the city clerk shall transmit to the auditor of the county or counties in which the respective lands lie a copy duly certified by the clerk of the awards and assessment of the appraisers as confirmed by the city council; and the court administrator of the district court shall, in like manner, certify the award and assessment as finally made upon all appeals; and the county auditors shall include such assessments of benefits against each tract of land assessed, with and as a part of the taxes upon such respective tracts of land in the next annual list of taxes for general, state, county and other purposes, and the same proceedings shall be had for the collection and enforcement thereof, as for such general taxes, including like penalties in case of nonpayment, and including also proceedings for the collection and enforcement of delinquent taxes. When any of such assessments are collected, they shall be credited to the city conducting such proceedings, and paid over and accounted for in like manner as other taxes.

**History:** (1529) 1905 c 18 s 21; 1986 c 444; 1Sp1986 c 3 art 1 s 82