## 88.32 APPRAISERS; ASSESSING BENEFITS AND DAMAGES; STATEMENTS AND REPORTS.

At the time of the appointment of the engineer, as provided in section 88.31, by the county board, or within 30 days thereafter, the board shall appoint three appraisers, residents of the state, but not interested in any of the land described in the petition or affected by the proposed improvement, who, upon the filing of the engineer's report, or within ten days thereafter, shall be furnished by the auditor with a copy of the report; and, after taking oath as such appraisers to faithfully perform their duties in making these appraisals and report, shall personally visit the several tracts of land and examine the trees, brush, timber, or similar material thereon to be removed, and especially examine the nature and quality of the soil and the benefits or damages resulting or to result from the improvement. These appraisers within 30 days from the date of their appointment or from the date of filing the engineer's report, shall make and file in the office of the auditor a tabulated statement and report, therein describing each 40-acre tract or governmental lot described in the petition, reporting the condition thereof and the amount thereof already cleared or under cultivation; the amount proposed to be cleared; the value of the land at the time of the appraisal; the value after the completion of the improvement; and the aggregate benefits or damages that will result to each 40-acre tract or governmental lot in consequence of the improvement; and shall, by their report, show the total cost of the improvement and the total benefits or damages that will result therefrom, together with any other facts affecting the value or use of the land or the advisability of the proposed improvement.

**History:** *(4031-40) 1925 c 263 s 5*