88.41 COUNTY AUDITORS; TABULAR STATEMENTS; POWERS AND DUTIES.

At as early a date as possible after letting the contract or contracts under any improvement authorized by sections 88.28 to 88.46, and as soon as the cost of the improvement and expenses connected therewith can be ascertained, the auditor of the county shall make in tabular form a list and statement as provided by General Statutes 1923, section 6703, and the cost of making the improvement of each tract, together with its proportionate share of the total expense, shall be assessed against such tract, and the provisions of General Statutes 1923, section 6703, so far as applicable, shall govern the proceedings under sections 88.28 to 88.46. The auditor is hereby authorized to exercise all the rights and authority granted by General Statutes 1923, section 6703, and in all places where the term "ditch" or "drainage ditch" shall appear therein, the same, for all purposes of sections 88.28 to 88.46 shall be construed as reading "improvement," and General Statutes 1923, section 6703, used and applied accordingly. The auditor, after preparing this statement, shall cause a duplicate thereof to be recorded in the office of the county recorder in and for the county, as provided in General Statutes 1923, section 6705, and the provisions thereof shall apply to the proceedings under sections 88.28 to 88.46. The auditor and county recorder are hereby authorized to exercise the rights and authority and perform the duties here specified, and the provisions of General Statutes 1923, sections 6712 and 6713, shall apply to and govern the proceedings under sections 88.28 to 88.46. The county auditor, the county treasurer, and the county recorder are each hereby authorized and required to perform in all proceedings under sections 88.28 to 88.46 the duties specified in General Statutes 1923, sections 6712 and 6713; and in all cases where the term "ditch" or "ditches" or any other similar term appears therein, the same, for all purposes of sections 88.28 to 88.46, shall be construed as reading "improvement."

History: *(4031-49) 1925 c 263 s 14; 1976 c 181 s 2; 2005 c 4 s 14*