463.06 PLATS; ASSESSMENT COPY TO AUDITOR; COLLECTION, PAYMENT.

As soon as such condemnation proceedings have been completed, it shall be the duty of such governing body to cause plats of such improvement to be made, which shall be copies of the original plat on file, with a list of the parcels of land taken and the amount paid on account of each parcel, and to file one of such plats and list duly certified by the president of the governing body and the clerk or secretary, as the case may be, in each of the following offices: The office of the city engineer, the office of the county recorder of the county, and the office of the city clerk or secretary of the park board, as the case may be; and the same shall be prima facie evidence of the full and complete condemnation and appropriation of such easement for the public use. As soon as the assessments are confirmed, the secretary of the board of park commissioners or the city clerk, or the court administrator of the district court, as the case may be, shall transmit a copy thereof duly certified, to the county auditor of the county in which the lands lie. The county auditor shall include the same in the next general tax list for the collection of state, county and city taxes, against the several tracts or parcels of land, and the assessments shall be collected with and as a part of, and shall be subject to the same penalties, costs and interest, as the general taxes. Such assessments shall be set down in the tax books in an appropriate column to be headed, "Building Line Assessments," and when collected a separate account thereof shall be kept by the county auditor, and the same shall be transmitted to the treasurer of the city, and placed to the credit of the proper fund.

History: *(1321-6) 1903 c 194 s 6; 1919 c 504 s 8; 1976 c 181 s 2; 1Sp1986 c 3 art 1 s 82*