383B.205 SPECIAL ASSESSMENTS; CERTIFICATION FEE.

Each home rule charter or statutory city, town, and every board and department thereof, in any county now or hereafter having a population of 600,000 or more shall pay to the county auditor of such county a fee of five cents per installment of each special assessment for any local improvement certified by it to the county auditor and which is to be spread by the county auditor on the tax lists of such county.

History: *1953 c 74 s 1; 1973 c 123 art 5 s 7*