

CHAPTER 107

DRAINAGE; LIENS, BONDS, AND REFUNDING

107.01 COUNTY BONDS.

HISTORY. 1907 c. 470 s. 23; 1913 c. 4 s. 1; G.S. 1913 s. 5502; G.S. 1923 s. 6656; M.S. 1927 s. 6656.

107.02 INTEREST; PREMIUM ON BONDS.

HISTORY. 1907 c. 470 s. 24; G.S. 1913 s. 5503; G.S. 1923 s. 6657; M.S. 1927 s. 6657.

Where an excess of interest is paid on a ditch assessment, and if a refundment is suggested by the county board, the state tax commissioner has authority to refund such over-payment. OAG July 2, 1931.

The county, by resolution of the county board, may charge property owners six per cent interest on ditch assessments, although the bonds are financed at four and three-quarters per cent interest. OAG July 2, 1931.

107.03 LIENS, WHEN PAYABLE; TAXES; CERTIFICATES OF PAYMENT.

HISTORY. 1907 c. 470 s. 25; G.S. 1913 s. 5504; G.S. 1923 s. 6658; M.S. 1927 s. 6658.

107.04 DITCH LIENS, EXTENSION FOR PAYMENT.

HISTORY. 1923 c. 345 s. 1; G.S. 1923 s. 6840-114; M.S. 1927 s. 6840-114.

County board may not extend to one property owner time for payment of instalments of ditch liens without making a general extension to all. OAG Aug. 29, 1931.

Where time for paying an instalment on a ditch lien has been extended, the county treasurer has thereafter no authority to accept a partial payment. OAG Sept. 2, 1937 (921e).

107.05 PETITION; HEARING, NOTICE OF HEARING.

HISTORY. 1923 c. 345 s. 2; G.S. 1923 s. 6840-115; M.S. 1927 s. 6840-115.

The county auditor, for working services rendered under this act, may not charge special fees. OAG July 8, 1933.

107.06 HEARING; EXTENSION FOR PAYMENTS.

HISTORY. 1923 c. 345 s. 3; G.S. 1923 s. 6840-116; 1927 c. 129 s. 1; M.S. 1927 s. 6840-116; 1931 c. 16; Ex. 1936 c. 108 s. 1; 1939 c. 334.

Laws 1931, Chapter 129, authorizes the county board to extend the time for payment of an instalment of the principal of ditch liens which was spread with the 1930 taxes and is payable in 1931. OAG April 20, 1931.

After one extension there cannot be a second without filing a new petition, with publication and hearing. OAG June 2, 1935, (921L-2).

107.063 DITCH LIEN PAYMENTS EXTENDED.

HISTORY. 1943 c. 405.

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107.07 DRAINAGE REFUNDING BONDS ISSUED AND SOLD.

HISTORY. 1923 c. 345 s. 4; G.S. 1923 s. 6840-117; 1927 c. 129 s. 2; M.S. 1927 s. 6840-117.

Ditch bonds may not be accepted in payment of ditch tax until they have matured. 1934 OAG 775, Feb. 17, 1933.

The county may not accept its own drainage bonds in payment of special assessments unless and until such bonds have matured. OAG Dec. 12, 1933.

107.08 DRAINAGE REFUNDING BONDS.

HISTORY. 1923 c. 345 s. 5; G.S. 1923 s. 6840-118; M.S. 1927 s. 6840-118.

107.09 EXISTING LIENS NOT AFFECTED.

HISTORY. 1923 c. 345 s. 6; G.S. 1923 s. 6840-119; M.S. 1927 s. 6840-119.

Refunding of ditch bonds does not impair lien of the county. OAG April 12, 1933.

107.10 ABANDONMENT; REASSESSMENT IN CERTAIN CASES; PETITION.

HISTORY. 1927 c. 39 s. 1; M.S. 1927 s. 6840-123.

107.11 FINDINGS.

HISTORY. 1927 c. 39 s. 2; M.S. 1927 s. 6840-124.

107.12 HEARING.

HISTORY. 1927 c. 39 s. 3; M.S. 1927 s. 6840-125.

107.13 CREDIT FOR ORIGINAL ASSESSMENTS PAID.

HISTORY. 1927 c. 39 s. 4; M.S. 1927 s. 6840-126.

107.14 REVISED LIEN STATEMENT FILED.

HISTORY. 1927 c. 39 s. 5; M.S. 1927 s. 6840-127.

107.15 APPEALS.

HISTORY. 1927 c. 39 s. 6; M.S. 1927 s. 6840-128.

107.16 INVESTMENT OF SURPLUS DITCH FUNDS.

HISTORY. 1927 c. 195; M.S. 1927 s. 6840-135.

107.17 REPAIR OF SYSTEMS.

HISTORY. 1927 c. 204 ss. 1 to 3; M.S. 1927 ss. 6840-136 to 6840-138.

107.18 MODIFICATION OF COUNTY DITCHES BENEFITING TRUNK HIGHWAYS.

HISTORY. 1927 c. 226 s. 1; M.S. 1927 s. 6840-139.

107.19 PAYMENT.

HISTORY. 1927 c. 226 s. 2; M.S. 1927 s. 6840-140.