

CHAPTER 157

DRAINAGE BY COUNTIES

- 157.01 Public ditch, drain or canal.
- 157.02 Action on petition by county commissioners.
- 157.03 Commissioners to appoint committee; report of plans and estimate; letting contract; right-of-way for drains.
- 157.04 Bond required before letting contract.
- 157.05 Work done under supervision of committee; when completed, report to commissioners; payments.
- 157.06 Committee to view land before letting contract; assessment; hearing complaints; collection of tax.
- 157.07 Where cost of construction exceeds estimated cost commissioners to assess difference.
- 157.08 Assessments; validation.
- 157.09 Compensation of committee.
- 157.10 Application to lateral ditches.
- 157.11 Lateral drains may be established; commissioners may enlarge district or widen any drain; cost; proviso.
- 157.12 Duty of bond trustees to borrow money to pay interest on bonds until collection of first assessment; may issue notes; notes and bonds lien against lands; committee may issue notes.
- 157.13 Use of surplus of bond proceeds.
- 157.14 Owner may pay whole tax in one sum; county commissioners may make new assessments where former assessments found illegal; time in which assessments may be questioned in collateral proceedings.
- 157.15 County commissioners may issue bonds to pay scrip; decrease of assessment.
- 157.16 Enlarging drains and assessing cost.
- 157.17 Assessment to maintain drains.
- 157.18 Awarding contract for enlarging or repairing drains.
- 157.19 Where actual cost exceeds estimated cost; additional work; assessment for same.
- 157.20 Appointment of committee to view work and make assessments; report to commissioners; form of assessment.
- 157.21 Enlargement of drains; appointment of committee; report to commissioners; letting contract; contractor's bond; payments; assessment.
- 157.22 Repairing drains; appointment of committee; report to commissioners; contract; bond; assessment.
- 157.23 Objections to report of committee fixing assessments; notice; hearing; equalization; assessments; collection by tax collector.
- 157.24 Commissioners may issue interest-bearing scrip against land to borrow money or pay for work; lien on land assessed.
- 157.25 Compensation of committee; irregular assessment corrected.
- 157.26 Repair and maintenance of drains under supervision of county commissioners.
- 157.27 Proceedings for making repair to drains, etc.
- 157.28 Awarding contracts for repair; approval.
- 157.29 Levy of tax for maintaining and repairing drains; assessment and collection of tax; sale of land for unpaid taxes.
- 157.30 Reassessment of lands where attempt to establish ditch or canal irregular.
- 157.31 Notice of reassessment for drainage.
- 157.32 Reviewing complaints and making assessment against property benefited.
- 157.33 Issuance of scrip to take up former scrip or bonds.
- 157.34 Reassessments to have effect as original assessment.
- 157.35 Assessments conclusive after lapse of 6 months.
- 157.36 Adjustment of drainage tax liens.
- 157.01 Public ditch, drain or canal.**—Whenever it shall be deemed necessary or expedient, for sanitary or agricultural purposes or conducive to the public health, convenience or welfare, or public utility, or for the benefit of any lands that are low, wet, submerged or liable to become submerged, to establish a public ditch, drain or canal in any of the counties of this state by a majority of those owning the lands through which such proposed ditch, drain or canal shall run or by those owning the greater part of the lands through which such proposed ditch, drain or canal shall run, and by a majority of those owning lands or by those owning the greater part of the lands contiguous thereto, that are benefited by such ditch, drain or canal, the majority of those owning such lands or those owning the greater part of such lands as aforesaid, shall present a petition to the county commissioners of the county in which such ditch, drain or canal is to be located, with a plat of said lands, showing the general course of such proposed ditch, drain or canal, setting forth the cause for the same, its length and the lands to be benefited thereby. Upon filing such petition and plat with the county commissioners, they shall lay the same over until the next regular meeting and give notice by publication at least once each week for 2 consecutive weeks, in some newspaper published in the county, of the date when they will consider said petition, citing all persons who may be interested to appear and present any reason why such petition should not be granted.
History.—s. 1, ch. 5035, 1901; GS 950; s. 1, ch. 6457, 1913; s. 1, ch. 6958, 1915; s. 1, ch. 7307, 1917; RGS 1734; CGL 2785; s. 7, ch. 90-279.
- 157.02 Action on petition by county commissioners.**—Should the county commissioners, when the petition mentioned in s. 157.01, has been considered, deem it improper to grant the same it shall then be denied, but should they deem it proper to grant the same, they shall then enter an order of record that the said petition be granted.
History.—s. 2, ch. 5035, 1901; GS 951; s. 2, ch. 6457, 1913; RGS 1735; CGL 2786.
- 157.03 Commissioners to appoint committee; report of plans and estimate; letting contract; right-of-**

way for drains.—When the county commissioners shall order that such ditch, drain or canal, shall be established, they shall appoint a committee of three disinterested freeholders who are citizens of the county, who may employ a surveyor, and shall cause an accurate survey to be made of the proposed ditch, drain or canal, and shall establish the commencement, route, and terminus of said ditch, drain or canal, the width, length, and depth thereof, and shall make and present to the county commissioners, at their next regular meeting, or at a meeting as soon thereafter as practicable, plans, specifications and profiles for said construction, together with an estimate of the approximate cost of said ditch, drain or canal, and the annual cost of its maintenance, and upon this report of the said committee, the board of county commissioners shall advertise once a week for 3 weeks, in a newspaper published in the said county, for bids for the construction of said ditch, drain or canal, and the same shall be given to the lowest responsible bidder; provided, the board of county commissioners may, if they deem it for the best interest of all concerned, reject all bids; and in case said bids are rejected they may advertise for further bids. Whenever the survey for any proposed ditch, drain or canal, shall run through the lands of anyone who shall object thereto, the board of county commissioners may proceed to condemn the right-of-way for such ditch, drain or canal, and pay therefor out of the funds arising from the levy and assessments hereinafter provided for.

History.—s. 3, ch. 5035, 1901; GS 952; s. 3, ch. 6457, 1913; RGS 1736; CGL 2787.

157.04 Bond required before letting contract.—

Before letting contract for the construction of any such ditch, drain or canal, the board of county commissioners shall require the contractor to give a good and sufficient bond payable to the Governor of the state, for the construction and completion of said work according to plans and specifications and the terms and provisions of the contract.

History.—s. 4, ch. 5035, 1901; GS 953; s. 4, ch. 6457, 1913; RGS 1737; CGL 2788.

157.05 Work done under supervision of committee; when completed, report to commissioners; payments.

The work shall be done under the supervision of the committee as hereinbefore provided, and when completed, the committee shall report the same to the board of county commissioners, who shall also inspect such work together with the engineer in charge, and approve the same before final payment is made to the contractor, and the report of said work, together with the approval of the work by the board of county commissioners and the said engineer, shall be entered upon the minutes of the board of county commissioners; provided, that the board of county commissioners may, during the progress of the said work, if they think proper to do so, make payment in installments on said work of not to exceed 80 percent of the value of the work so done, to be certified by the engineer in charge, reporting to the board of county commissioners. Such engineer shall be appointed by said committee subject to the approval of the board of county commissioners.

History.—s. 5, ch. 5035, 1901; GS 954; s. 5, ch. 6457, 1913; RGS 1738; CGL 2789.

157.06 Committee to view land before letting contract; assessment; hearing complaints; collection of

tax.—If said ditch, drain or canal has been ordered, but before letting the contract therefor, the committee hereinbefore provided for shall view the lands to be benefited by such ditch, drain or canal, as shown by the petition and plat presented to the board of county commissioners, and, after the cost of construction is ascertained, they shall assess each parcel according and in proportion, as it shall be benefited by said ditch, drain or canal, for all expenses that may be incurred in the construction of said ditch, drain or canal, including the interest charges, the expenses of the committee and engineer, and for any condemnation proceedings, together with their estimate of the amount per acre for annual maintenance of said ditch, drain or canal, and shall file a report of the same with the board of county commissioners, who shall at once give notice by publishing in a newspaper published in said county, at least once each week for 2 consecutive weeks prior to the next regular meeting, that they will, at their next regular meeting, hear complaints from the owners or agents of any lands affected, against the assessment so made, and the board of county commissioners may equalize the assessment so made, but cannot raise or lower the total amount of the assessment so made by the said committee. After hearing such complaints, if any, or equalizing the assessment, if they shall see fit to do so, they shall then turn over to the property appraiser the said assessment, with instructions to enter the same as the levy upon the lands in the regular tax assessment book; said assessment may be levied for 1 year or in yearly assessments for a period not to exceed 30 years, according as it may be deemed advisable, the manner in which the same is to be levied to be determined by the board of county commissioners and entered of record, when the same is turned over to the property appraiser. The same shall be collected by the tax collector in like manner as other taxes are collected, and made a special fund for the payment of the indebtedness incurred in the construction and annual maintenance of said ditch, drain or canal.

History.—s. 6, ch. 5035, 1901; GS 955; s. 6, ch. 6457, 1913; RGS 1739; CGL 2790; s. 1, ch. 77-102; s. 8, ch. 90-279.

157.07 Where cost of construction exceeds estimated cost commissioners to assess difference.—

Whenever any public drain or auxiliary thereto has been constructed, is now in process of construction, or may hereafter be constructed by the board of county commissioners, under the provisions of any law now in force, or that may hereafter be enacted, and the actual cost of the construction of said drain or auxiliary shall have exceeded or may exceed the estimated cost thereof, said board of county commissioners shall assess against the lands benefited or to be benefited by said drain or auxiliary thereto, the difference between the estimated cost thereof and the actual cost thereof.

History.—s. 1, ch. 5378, 1905; RGS 1740; CGL 2791.

157.08 Assessments; validation.—After the special drainage district has been constituted and the assessments have been made and levied by the board of county commissioners, and before awarding the contract for the construction of any such ditch, drain or canal, the board of county commissioners shall, as soon

as practicable, issue and sell district drainage bonds for the total amount of such assessments, less the interest charges. Said bonds shall bear interest not to exceed 7.5 percent per annum, payable semiannually, with interest coupons attached thereto, and shall be issued in denominations of not exceeding \$1,000. The board of county commissioners shall, in issuing and selling said bonds, and in disbursing the proceeds thereof, act in substantial conformity with the provisions of these statutes applicable to the issue and sale of bonds for the purpose of constructing hard-surfaced highways or public buildings; with the exception, that the assessments for the payment of interest and to provide a sinking fund for the payment of the bonds shall be assessed and collected only upon the taxable property within the boundary of such special drainage district; and the bond trustees shall reside in the county, but not necessarily in the drainage district, but in no case shall district bonds be issued or sold against any drainage district for a greater amount than the assessment imposed upon lands in such district, and the bonds shall be issued in such maturities as will enable them to be paid in installments from time to time as fast as substantial amounts shall accumulate from the collection of the assessments. The validity of all bonds issued under this chapter may be determined and established in the manner provided by law for the validation of bonds issued by cities and municipalities.

History.—s. 7, ch. 5035, 1901; GS 956; s. 7, ch. 6457, 1913; s. 2, ch. 6958, 1915; RGS 1741; CGL 2792; s. 9, ch. 73-302.

157.09 Compensation of committee.—The committee appointed by the county commissioners for the purpose aforesaid shall receive compensation for their services as may be agreed upon; provided, they shall not be paid more than \$5 per day for time actually spent by each person.

History.—s. 9, ch. 5035, 1901; GS 958; s. 8, ch. 6457, 1913; RGS 1743; CGL 2794; s. 881, ch. 95-147.

157.10 Application to lateral ditches.—The provisions of this chapter with reference to locating, surveying, cutting and maintaining the same, and every other provision of said chapter with reference to such public ditch, drain or canal, are made applicable to all lateral ditches and drains that may be deemed necessary or expedient for the drainage and benefit of lands lying in the vicinity of such public ditch, drain or canal, that may be reached, drained or benefited by lateral ditches or drains.

History.—s. 12, ch. 5201, 1903; GS 959; RGS 1744; CGL 2795.

157.11 Lateral drains may be established; commissioners may enlarge district or widen any drain; cost; proviso.—Lateral drains may be established in like manner as main ditches, drains or canals. Such lateral ditches, drains or canals may be made a part of the original plat and survey of such main ditch, drain or canal, and may be in the original petition therefor, or may be established in like manner under the provisions of this chapter, at any time after the completion of such main ditch, drain or canal. Any drain or lateral that has been constructed, or which may hereafter be constructed, under the provisions of this or any prior act, shall be and remain under the exclusive control and direction of the

board of county commissioners, and no drain shall be connected therewith or cut into the same without the consent of the board of county commissioners first obtained in writing, stating how such connection shall be made, and the connection shall then be made in such manner as the said board shall direct; and any person failing to observe the direction of the board in making such connection shall be guilty of a misdemeanor of the second degree, punishable as provided in s. 775.082 or s. 775.083. The said board of county commissioners may enlarge or extend any drain and drainage district, or deepen or widen any drain, and assess the property benefited and raise the money and pay the cost thereof under the same conditions and procedure provided herein for the establishment and construction of drains; provided, that a drain may be deepened and widened upon the petition of one-fourth of the owners of property, or the owners of one-fourth of the property originally assessed for the construction thereof. Any mistake, oversight, miscalculation or error in any proceedings had under this chapter may be corrected, and shall thereafter be deemed and held as valid and binding as if the same had not occurred.

History.—s. 13, ch. 5035, 1901; GS 960; s. 9, ch. 6457, 1913; s. 3, ch. 6958, 1915; RGS 1745; CGL 2796; s. 81, ch. 71-136.

157.12 Duty of bond trustees to borrow money to pay interest on bonds until collection of first assessment; may issue notes; notes and bonds lien against lands; committee may issue notes.—Whenever any drainage district has been constituted and district drainage bonds issued by the board of county commissioners, as provided in this chapter, the bond trustees shall borrow such money as shall be found necessary to pay the semiannual installments of interest on said bonds until the collection of the first assessment levied against the lands in the drainage district, and said trustees may issue their negotiable notes, bearing interest at not more than 8 percent per annum, as evidence of and security for such loan as they may procure, and should there not be money to the credit of said drainage fund to pay any future installment of interest at the maturity thereof, the same shall be provided by the trustees in like manner; and the owner and holder of any such note or notes shall have by virtue thereof a lien against the lands in the drainage district, and the moneys raised by the assessments levied thereon for the payment of said note or notes. Bonds issued under this chapter shall be a lien upon the lands embraced within such drainage district, and such lien shall be prior in dignity to all others except taxes. Should the committee, provided for in s. 157.03, find it necessary to raise money to meet any expense incurred in the discharge of its duties before funds shall be provided by issue and sale of bonds, as herein stipulated, then and in that event the said committee, with the approval of the board of county commissioners, may issue negotiable promissory notes for such amount as shall be found necessary, said notes to bear interest not to exceed 8 percent per annum, and the owner and holder thereof shall have a like lien and be afforded like protection as herein provided for the holder of notes issued by the bond trustees.

History.—s. 10, ch. 6457, 1913; s. 4, ch. 6958, 1915; RGS 1746; CGL 2797.

157.13 Use of surplus of bond proceeds.—Should there remain any of the proceeds of the sale of said special drainage district bonds after paying for the construction of the improvements for which said bonds were issued, such surplus shall be held by the bond trustees and paid out by them, upon the order of the board of county commissioners, for the repair and maintenance of the public ditches, drains or canals within said special drainage district.

History.—s. 11, ch. 6457, 1913; RGS 1747; CGL 2798.

157.14 Owner may pay whole tax in one sum; county commissioners may make new assessments where former assessments found illegal; time in which assessments may be questioned in collateral proceedings.—Any person owning lands assessed for the purposes hereinbefore specified, may, at any time, pay in full the total amount assessed against his or her property and obtain a release therefrom from the board of county commissioners, and the same shall be entered upon the minutes of the board of county commissioners, and the board of county commissioners shall instruct the property appraiser to thereafter omit the said property, so released, from further assessment for said purpose. In the event any of the assessments herein provided for shall be found to be irregular or illegal, the said board of county commissioners may make new and other assessments in accordance with the provisions of this chapter, correcting such irregularities, until the owners of the land assessed shall have paid the amount for which they are properly assessable; and in no case shall the validity of any assessment be questioned in any direct or collateral proceedings brought more than 3 months after the report of the committee assessing the lands benefited shall be filed with the board of county commissioners and equalized and approved by said board.

History.—s. 12, ch. 6457, 1913; s. 5, ch. 6958, 1915; RGS 1748; CGL 2799; s. 1, ch. 77-102; s. 882, ch. 95-147.

157.15 County commissioners may issue bonds to pay scrip; decrease of assessment.—The county commissioners may, with the consent of the holder of any scrip issued under the provisions of any existing law to raise money to pay for the construction or the deepening or widening of any ditch, drain or canal, issue bonds for a corresponding or longer period, and sell the same and pay the scrip, or exchange with the holder thereof, cancel the original scrip and lower the annual assessment in accordance with the longer time the bonds may run.

History.—s. 13, ch. 6457, 1913; s. 6, ch. 6958, 1915; RGS 1749; CGL 2800; s. 43, ch. 77-104.

157.16 Enlarging drains and assessing cost.—Whenever, heretofore or hereafter, a public drain or auxiliary thereto shall have been constructed by the board of county commissioners of any county under any law now in force, or that hereafter may be in force, the said board of county commissioners upon a petition of one-fourth of the owners of the property originally assessed for said drain, shall enlarge or deepen said drain or auxiliaries thereto and assess the cost of such enlargement or deepening of said drain or auxiliaries thereto against the lands benefited thereby.

History.—s. 2, ch. 5378, 1905; RGS 1753; CGL 2804.

157.17 Assessment to maintain drains.—Whenever any public drain or auxiliaries thereto shall have been constructed by the board of county commissioners of any county under any law now in force, or that may hereafter be in force, the said board of county commissioners may assess against the lands benefited by said drain or auxiliaries thereto the necessary cost of the maintenance and repair of said drain or auxiliaries thereto.

History.—s. 3, ch. 5378, 1905; RGS 1754; CGL 2805.

157.18 Awarding contract for enlarging or repairing drains.—Whenever it shall become necessary in the opinion of the county commissioners to enlarge or deepen any drain or auxiliary thereto, heretofore constructed, or that may hereafter be constructed, or to contract for the maintenance or repair thereof, the contract for doing such work shall be let to the lowest bidder therefor, after public advertisement for such time as the county commissioners shall provide by resolution.

History.—s. 4, ch. 5378, 1905; RGS 1755; CGL 2806.

157.19 Where actual cost exceeds estimated cost; additional work; assessment for same.—Whenever during the construction of any drain or auxiliary thereto, and before the completion thereof, it shall be made evident to the board of county commissioners that the actual cost thereof will exceed the estimated cost thereof, or that further or additional work is necessary to complete said drain or auxiliary not covered or provided for in the original contract of construction, the said board of county commissioners may enter into any or all additional contracts for the additional work necessary to complete said drain or auxiliary thereto without advertising for bids thereon, and they shall make the best contract they can for the interests of the property owners, whose lands have been and will further be assessed to construct said ditch or auxiliary, and said board of county commissioners, shall make all further and necessary assessments against the lands already assessed to pay all necessary costs and charges for the full completion of said drain or auxiliary.

History.—s. 5, ch. 5378, 1905; RGS 1756; CGL 2807.

157.20 Appointment of committee to view work and make assessments; report to commissioners; form of assessment.—Whenever it shall become necessary to raise money for any of the purposes set out in ss. 157.07 and 157.19 the board of county commissioners shall appoint three competent and disinterested persons who are citizens of the county who shall view the work and all lands benefited by said drain or auxiliaries thereto, both those lands lying immediately along said drain or auxiliaries and those adjacent thereto, and shall assess against each parcel of land according and in proportion as each shall be benefited, its proportionate share of such additional cost of such drain or auxiliary above the estimated cost thereof, which said assessment shall be reported to the county commissioners at a regular meeting of said board, which said assessment shall show each parcel of land so assessed, the amount of said assessment and the names of the several owners, unless the said owners by diligent inquiry cannot be

ascertained, when the names shall be given as unknown.

History.—s. 6, ch. 5378, 1905; RGS 1757; CGL 2808.

157.21 Enlargement of drains; appointment of committee; report to commissioners; letting contract; contractor's bond; payments; assessment.—Whenever the board of county commissioners shall have determined upon a petition, filed as provided in s. 157.16, to enlarge or deepen any drain, they shall appoint a committee of the three competent and disinterested persons who are citizens of the county, who shall cause an accurate survey to be made of the proposed work, and shall establish the depth or width to which the same shall be deepened and shall make and present to the county commissioners at their next regular meeting, an estimate of the cost of said work, and upon the report of said committee to them, said county commissioners shall advertise not less than 2 weeks in a newspaper published in the county, for bids on said work, to be given to the lowest responsible bidder, with the privilege of rejecting all bids that may be offered, should the same be considered unreasonable; and in case the said bids are rejected, they may again advertise for further bids. The said board of county commissioners shall require of the person whose bid is accepted for said work a good and sufficient bond for the faithful performance of said contract, which said work shall be done under the supervision of the committee appointed as aforesaid. When the work shall be completed the committee shall certify the same to the board of county commissioners who shall also inspect such work before final payment is made to the contractor, and such confirmation with the report of the committee that the work has been done according to contract, shall be made a matter of record; provided, that nothing in this chapter shall prevent the county commissioners from making payments in installments during the progress of the work, if deemed expedient. Before letting such contract, the committee appointed by the commissioners shall view the lands to be benefited by the enlargement or deepening of said drain or auxiliary and assess each parcel according and in proportion as each shall be benefited, both those lands lying immediately along such ditch, drain or canal, and those adjacent thereto, for all the expenses that may be incurred in the enlarging or deepening of said drain and keeping the same in repair from year to year, and shall file a report of the same with the board of county commissioners, which said report shall show the several tracts of lands assessed and the names of the owners thereof, and the amounts assessed against each tract; provided, however, that if the owners of any tract cannot be ascertained by diligent inquiry, said tract shall be assessed as unknown.

History.—s. 7, ch. 5378, 1905; RGS 1758; CGL 2809.

157.22 Repairing drains; appointment of committee; report to commissioners; contract; bond; assessment.—Whenever it shall become known to the board of county commissioners that it is necessary to repair any public drain or auxiliary thereto the said board of county commissioners shall appoint a committee of

three competent and disinterested persons who are citizens of the county who shall ascertain the amount necessary for the repair of said work, and who shall report the same to the board of county commissioners at their next regular meeting, and upon the report of said committee to them they shall advertise not less than 30 days in a newspaper published in the county for bids on said work to be given to the lowest responsible bidder. Before letting the contract for the work, the said county commissioners shall require a sufficient bond from the contractor for the faithful performance of said work; when the work shall be completed the committee shall certify the same to the board of county commissioners who shall also inspect said work before final payment is made to the contractor, and such confirmation with the report of the committee that the work has been done according to contract shall be made a matter of record. Before letting such contract the committee appointed by the commissioners shall view the lands benefited by such drain or auxiliary and shall assess each parcel according and in proportion as each may be benefited, both those lands lying immediately along the drain or auxiliary thereto and those adjacent thereto for all the expenses that may be incurred in the repair of such drain, and shall file a report of the same with the board of county commissioners. Said report shall show each tract and parcel of land assessed, the amount of said assessment, and the names of the several owners, unless the owner cannot be ascertained by diligent inquiry, when the same may be assessed as unknown.

History.—s. 8, ch. 5378, 1905; RGS 1759; CGL 2810.

157.23 Objections to report of committee fixing assessments; notice; hearing; equalization; assessments; collection by tax collector.—Whenever the report of any committee appointed under the provisions of this chapter, showing the amount of assessment against any lands for work done, or to be done, in accordance with the provisions of this chapter shall have been filed with the board of county commissioners, they shall at once give notice by publishing in a newspaper published in said county, at least once each week for 2 consecutive weeks prior to a regular meeting that they will at their next regular meeting hear complaints from the owner or agent of any real estate against the assessment so made against said property and the said county commissioners shall have the full power to equalize the assessments so made against said real estate, but cannot raise or lower the entire assessment so made by the committee so appointed by them to make said assessment and said assessment when equalized shall, by the county commissioners when they are satisfied that such assessments are just and proper, be turned over to the property appraiser with instructions to levy such assessment upon such parcels of land as aforesaid; provided, that when the assessment shall have been made under s. 157.07, s. 157.17 or s. 157.19, the notice published by the county commissioners shall only be required to contain the name of the drain or auxiliary thereto and the total amount of the assessment; and provided further, that when the assessment is made under s. 157.16, if no other lands are assessed than those assessed for the original construction of the drain

or auxiliary thereto, then the notice given by the county commissioners need not contain anything but the name of said drain or auxiliary and the total amount of said assessment, but if the assessment is made under s. 157.16 and any other lands are assessed than those assessed for the original cost of the drain or auxiliary then the notice given by the county commissioners shall, in addition to the name of the drain and the total amount of the assessment give the several additional tracts of land so assessed, the owners thereof and the amount of assessment against such additional tracts of land. Said assessments may be levied for 1 year or in yearly assessments for 2, 3, 4, or 6 years, according as it may be deemed advisable and for the best interests of those concerned, and shall be collected by the tax collector in like manner as other taxes are collected, and made a special fund for the cancellation or redemption of the indebtedness incurred in the construction of said drain or auxiliary as aforesaid.

History.—s. 9, ch. 5378, 1905; RGS 1760; CGL 2811; s. 1, ch. 77-102; s. 9, ch. 90-279.

157.24 Commissioners may issue interest-bearing scrip against land to borrow money or pay for work; lien on land assessed.—When any assessments under the provision of this chapter have been ordered by the county commissioners they may issue scrip bearing 6 percent interest against the lands assessed, redeemable in 1, 2, 3, 4, or 6 years, as the case may be, upon which they may borrow money with which to pay for the work aforesaid, or shall have the right to pay said scrip when issued for the cost of the work contracted for, direct to the contractor at its face value, and such scrip shall be a lien upon the lands assessed as aforesaid until such scrip shall be redeemed, and the indebtedness fully satisfied; provided, that no lien shall lie or be enforced against any tract of land for more than the amount so assessed against said tract.

History.—s. 10, ch. 5378, 1905; RGS 1761; CGL 2812; s. 43, ch. 77-104.

157.25 Compensation of committee; irregular assessment corrected.—The committee appointed by the county commissioners for the purposes aforesaid shall receive such compensation for their services as may be agreed upon. In the event any of the assessments herein provided for shall be declared illegal by any court on account of any irregularities therein, the said board of county commissioners may make new and other assessments in accordance with the provisions of this chapter, correcting said irregularities until the owners of the lands assessed shall have paid the amount for which they are properly assessable.

History.—s. 12, ch. 5378, 1905; RGS 1763; CGL 2814.

157.26 Repair and maintenance of drains under supervision of county commissioners.—All ditches, drains and canals heretofore or hereafter constructed in any county of the state under the provisions of this chapter, shall for the purpose of maintenance and repair be and remain under the supervision and control of the board of county commissioners of the county where located.

History.—s. 1, ch. 6190, 1911; RGS 1764; CGL 2815.

157.27 Proceedings for making repair to drains, etc.—When it shall be made to appear to the board of

county commissioners of any county that any such ditch, drain or canal within said county is in need of repair, that fact shall be entered upon the minutes of said board and published in at least one issue of a newspaper published in said county in and with the minutes of said board, and unless good cause to the contrary shall be shown by one or more interested owners of land to be taxed for said purpose, at the next regular meeting of the board, an order may be entered directing such repairs to be made.

History.—s. 2, ch. 6190, 1911; RGS 1765; CGL 2816.

157.28 Awarding contracts for repair; approval.—If the estimated cost of repairing any such ditch, drain or canal shall not exceed the sum of \$100, the board of county commissioners shall have full power to have the same done in such manner as said board may see fit; but if such estimated cost shall exceed \$100, then the contract shall be let to the lowest responsible bidder after advertising for bids at least once each week for 2 consecutive weeks in some newspaper published in the county, or by posting in five conspicuous places in the commissioners' district in which such ditch, drain or canal shall be located, and all work done shall be subject to the approval and acceptance of the board of county commissioners.

History.—s. 3, ch. 6190, 1911; RGS 1766; CGL 2817; s. 10, ch. 90-279.

157.29 Levy of tax for maintaining and repairing drains; assessment and collection of tax; sale of land for unpaid taxes.—For the purpose of paying the cost of maintaining and repairing any such ditch, drain or canal and auxiliaries thereto, the board of county commissioners of the several counties of the state, wherein any such ditch, drain or canal is, or may be, located shall, when deemed necessary, levy such tax as in the opinion of said board may be deemed necessary for said purpose, which tax shall be levied upon the same lands originally assessed for the construction of such drain; and the expense of maintenance shall be borne by said lands in the same relative proportion as the original expense of constructing said drain, and the tax so imposed shall be levied and assessed by the same officers at the same time and in the same manner as other taxes are assessed, and shall be collected by the county tax collector as other taxes are collected, and in case of default in the payment of such tax the same penalty shall obtain and the lands may be sold and conveyed in the same way that lands are sold and conveyed for the collection of other taxes, and the money so collected shall be preserved in a separate fund for the maintenance of the ditch, drain or canal for the original construction of which such lands were assessed.

History.—s. 4, ch. 6190, 1911; RGS 1767; CGL 2818.

157.30 Reassessment of lands where attempt to establish ditch or canal irregular.—In all cases where there has been an attempt to establish a public ditch, drain or canal, in any of the counties of this state, and the county commissioners in pursuance of such attempt have proceeded to establish a public ditch, drain or canal, but there has been a failure to comply with the law, either in respect to the proceedings prior to the action by the county commissioners, or in respect to the

subsequent proceedings, the lands specially benefited by such public ditch, drain or canal shall be subject to reassessment on account of such special benefit at any time within 3 years from the final completion of the work, or if bonds or scrip shall become due, in case a former assessment shall be discovered to be defective, irregular, or not in compliance with law, or be declared by the judgment of a court to be void.

History.—s. 1, ch. 6963, 1915; RGS 1768; s. 1, ch. 9130, 1923; CGL 2819; s. 7, ch. 22858, 1945.

157.31 Notice of reassessment for drainage.—In all such cases, the board of county commissioners, upon the matter being brought to its attention, shall cause to be published in some newspaper published in the county, at least once each week for 2 consecutive weeks, a notice substantially in the following form:

Notice of Reassessment for Drainage

Whereas, it has been discovered that the proceedings to establish a public ditch, drain or canal, commencing at _____ and running in a general _____ course through the following lands, viz. _____ were defective, and the assessment in pursuance thereof made was invalid, or irregular and not made in compliance with law, now, therefore, notice is hereby given to all persons interested, that the County Commissioners of _____ County, will be in session at _____ o'clock in the forenoon, at the courthouse, on the _____ day of _____, 19____, for the purpose of providing for a reassessment of the property specially benefited by the said public ditch, drain or canal, and all persons interested are hereby notified to attend on the said day, and present objections, if any, to the said reassessment, and are further notified that the board will give a hearing to all parties interested, and act on the said matter at the said meeting.

History.—s. 2, ch. 6963, 1915; RGS 1769; s. 2, ch. 9130, 1923; CGL 2820; s. 11, ch. 90-279.

157.32 Reviewing complaints and making assessment against property benefited.—If it shall appear to the board, after hearing all parties interested, that the public ditch, drain or canal has been an actual special benefit to the property served by it, and that the proceedings for the establishment thereof have been carried out bona fide and without fraud, the board shall proceed to assess each parcel of land benefited thereby for

the expenses incurred in the construction of such ditch, drain or canal in proportion to the benefit accruing, and thereupon the board shall give notice once a week for 2 weeks, by publishing the same in some newspaper published in the county, that at its next regular meeting it will be in session for the purpose of reviewing the assessments and hearing complaints against the same. If no such complaints are filed in writing on the first day of the meeting of the board the assessments shall stand confirmed. If complaints are filed, the board shall hear and determine the same, and, if allowed, may modify or change the former assessments so as to equitably spread the burden on the property specially benefited.

History.—s. 3, ch. 6963, 1915; RGS 1770; CGL 2821.

157.33 Issuance of scrip to take up former scrip or bonds.—After the provisions of ss. 157.30-157.32 have been complied with, the board may issue scrip or bonds, as the case may be, to be delivered to the holder or holders of scrip or bonds issued pursuant to former proceedings upon surrender of the former scrip or bonds.

History.—s. 4, ch. 6963, 1915; RGS 1771; CGL 2822; s. 43, ch. 77-104.

157.34 Reassessments to have effect as original assessment.—All assessments made pursuant to the provisions of ss. 157.30-157.32, shall have the same force and effect as is provided in cases of original assessments, and payment thereof shall be provided for and be enforced in the same manner.

History.—s. 5, ch. 6963, 1915; RGS 1772; CGL 2823.

157.35 Assessments conclusive after lapse of 6 months.—After the lapse of 6 months from the final action of the board at its meeting to hear complaints against assessments, all assessments made shall be conclusive in any proceedings at law or in equity, in any court in this state.

History.—s. 6, ch. 6963, 1915; RGS 1773; CGL 2824.

157.36 Adjustment of drainage tax liens.—Boards of county commissioners may act as a board of adjustment in settling and adjusting all delinquent drainage tax liens levied for interest and sinking fund purposes in drainage districts created and established in their respective counties of Florida, under authority of this chapter, wherein the total delinquent drainage tax liens in such respective drainage districts are in excess of their respective total debt requirements.

History.—s. 1, ch. 17458, 1935; CGL 1936 Supp. 2824(1).