§ 15-1919. Drainage enhancements.

1. For the purpose of making apportionments of the cost of future drainage construction, allowing credits for such construction already completed, determining the economic feasibility of a contemplated construction project and for other purposes, there shall be determined for each parcel of land in a district what is called the drainage enhancement for such parcel.

2. Drainage enhancement is a special form of assessed valuation made for the purposes of title 19 of this article and used only as such. Such enhancement is determined solely on the basis of estimated land value without consideration of certain specified conditions and is not dependent on or made in connection with any specific drainage construction project, completed or proposed. The drainage enhancement of any parcel of land is the increase in the value of such parcel which, on the basis of prices of land locally current at the time the determination is made, will occur as the result of improving that parcel by drainage works from its original undrained condition to the maximum condition of drainage which is practical. It is the maximum benefit which can inure to an undrained parcel by drainage to the practical limit, is the measure for the apportionment of the cost of such complete drainage construction and, as among other parcels, is the relative measure of benefits resulting from the construction of works giving a less complete drainage. Such enhancement, once determined, will remain fixed until such time as a general change in local land values is experienced.

3. The value of each parcel shall be determined (a) on the assumption that no drainage work has ever been done in the district and (b) on the assumption that the land is drained to the maximum practical extent. The difference is the drainage enhancement. In making these determinations it shall be assumed in both instances that the land is devoted to the highest use for which it will be fitted by drainage regardless of the fact that it may have to be cleared or otherwise prepared for such use, unless it can be shown that drainage will affect the cost of such clearing and preparation in which case due allowance

shall be made therefor. If a parcel contains lands of different values it may be subdivided and the enhancement determined for each subdivision.

4. The department may appoint persons as assessors to assist in the determination of such drainage enhancements.

5. These "drainage enhancements" are the same as the "benefits due to drainage" specified in earlier forms of article VIII of the Conservation Law, and "drainage enhancements" specified in article V of the Conservation Law as it read on the date of the enactment of the present chapter, and any such "benefits" heretofore determined shall remain unchanged by this amendment, but shall, after this article takes effect, be known and used as "enhancements."