§ 15-1925. General apportionment of cost.

1. A general apportionment of the cost of the complete system of drainage shall be made as herein described. The total cost determined under the provisions of section 15-1923 shall be equitably apportioned on the various parcels of land in the district and on such public corporations as the department may find to be justly chargeable with a part of such cost in addition to what might be apportioned to them as owners of property in the district. Such charge on a public corporation shall be expressed as a percentage of the whole cost and only the remaining percentage of the cost shall be apportioned on the individual properties.

2. The general theory of such apportionment shall be that any parcel using or served by any ditch or part of a ditch shall share in the cost of that ditch or part and that share shall be in proportion to the drainage enhancement of that parcel already determined as set forth in section 15-1919 as compared with the sum of such drainage enhancements of all the parcels using or served by the same ditch or part of a ditch, but such strict rule may be modified should it lead to inequitable results.

3. The department may divide the whole drainage system into individual ditches and appropriate parts of ditches, estimate for each ditch or part the total cost thereof, determine the boundaries of the lands which would use or be served by that ditch or part, subdivide the previously determined drainage enhancement of each parcel which may be subdivided by such boundaries and apportion the total cost of each ditch or part of a ditch accordingly. Finally all amounts apportioned to any one parcel shall be added together and compared with the drainage enhancement of that parcel. Should the total cost apportioned to any parcel exceed the drainage enhancement of that parcel, the design of the drainage system or the boundaries of the district shall be changed in such manner that for no parcel shall the costs exceed the enhancements. The department may make a similar apportionment of the cost determined under the provisions of section 15-1923 for such drainage works heretofore done which in its opinion are useful and may be incorporated into the

complete system of drainage.