§ 15-1927. Proceedings on general apportionment of costs and final fixation of boundaries.

1. The department shall prepare and sign a statement of the general apportionment of cost and shall file it together with the maps, reports and estimates on which it was based and shall give notice of a hearing thereon. At the hearing the department shall consider and hear objections to the various matters covered by sections 15-1923 and 15-1925.

2. After the hearing the department shall make such revisions as it may find to be proper, shall adopt the maps, plans, estimates, boundaries and general apportionment in final form, shall file such papers and give notice of such filing. Such general apportionment in final form shall include an order fixing the final boundaries of the district. Thereupon these matters may be reviewed as provided by section 15-0905 and, if not so reviewed within sixty days after date of filing, such apportionment shall be final and conclusive and shall be recorded together with the final statement of drainage enhancements. Thereafter such apportionment in final form and the boundaries of the district shall be fixed and determined. At the same time or as a separate proceeding the apportionment of the cost of older drainage work may be considered, heard, reviewed and recorded in like manner.

3. Thereafter all costs incurred by the department for surveys and all proceedings necessary for and including final fixation of boundaries of the district shall be apportioned on all parcels of land included in such district in proportion to the areas of such parcels of land and shall be collected on one assessment roll. Should the proceedings necessary for and including final fixation of boundaries of a district for any reason be abandoned or discontinued such costs shall, notwithstanding such action, be assessed on and collected from the lands within the boundaries of the district as fixed at the time of such abandonment or discontinuance as herein provided.