

# **Bond Case Briefs**

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## **ASSESSMENTS - IOWA**

### **Pieper, Inc. v. Green Bay Levee and Drainage District No. 2**

**Court of Appeals of Iowa - December 21, 2016 - Slip Copy - 2016 WL 7395742**

Landowner filed writs of certiorari, asserting annexation and assessment by levee and drainage district was illegal.

The District Court annulled writs. Landowner appealed.

The Court of Appeals held that:

- District was not required to serve notice to affected landowners prior to meeting at which board voted to adopt revised partial assessment roll, in light of notice of prior meeting, and
- District was not required to assess annexed land using scale of benefits method.

Levee and drainage district was not required to serve notice to affected landowners prior to meeting at which board voted to adopt revised partial assessment roll, where board had served notice prior to meeting held approximately one month earlier, at which board adopted proposed partial assessment roll, and at prior meeting, board made clear that its work was not yet completed and that there could be modifications at subsequent hearing.

Statute referring to assessment of annexed levee and drainage district lands “in a graduated scale of benefits,” did not apply to require levee and drainage district to assess annexed land using scale of benefits method, where district was originally formed by mutual agreement, and such agreement simply provided that landowners would be assessed five cents per acre.