

**24-520. Apportionment of benefits.** In apportioning benefits they shall be divided into two classes: *First*, general benefits, such as accrue to the district as a whole from the construction of such improvements. The cost of these benefits shall be assessed at an equal rate on the assessed value of all the lands and other real property included within the district. *Second*, special benefits, those of especial value to lands and other real property lying in the vicinity of such improvements, in addition to the general benefits; and the cost of such special benefits shall be borne by the land and other real property receiving the same, in proportion to said special benefits.

**History:** L. 1911, ch. 170, § 20; March 27; R.S. 1923, 24-520.