**Section 650.353 Retirement Unit Account 353 Land and Land Rights**

a) Any land or land rights used in connection with sewage collection, pumping, treatment and disposal and general plant operation.

b) List

Appraisals prior to closing title

Bulkheads buried, not requiring maintenance or replacement

Condemnation proceedings, including court and counsel costs

Consents and abutting damages, payment for Conveyancers' and notaries' fees

Cost, first, or acquisition including mortgages and other liens assumed (but not subsequent interest thereon)

Cost of dealing with distributees or legatees residing outside of the state or county, such as recording power of attorney, recording will or exemplification of will, recording satisfaction of state tax

Cost of fill to extend bulkhead line over land under water, where riparian rights are held, which is not occasioned by the erection of a structure

Documentary stamps

Fees, commissions, and salaries to brokers, agents and others in connection with the acquisition of the land or land rights

Fees and expenses incurred in the acquisition of rights and grants

Filing satisfaction of mortgage

Labor and expenses in connection with security rights of way, where performed by company employees and company agents

Leases, cost of voiding upon purchase to secure possession of land

Photographs of property at acquisition

Removing, relocating or reconstructing property of others, such as buildings, highways, railroads, bridges, cemeteries, churches, telephone and power lines, etc., in order to acquire possession

Retaining walls unless identified with structures

Sidewalks and curbs constructed by the utility on public property

Special assessments levied by public authorities for public improvements on the basis of benefits for new roads, new bridges, new sewers, new curbing, new pavements and other public improvements, but not taxes levied to provide for the maintenance of such improvements

Surveys in connection with the acquisition, but not amounts paid for topographical surveys and maps where such costs are attributable to structures or plant equipment erected or to be erected or installed on such land

Taxes assumed, accrued to date of transfer of title

Title, examining, clearing, insuring and registering in connection with the acquisition and defending against claims relating to the period prior to the acquisition