

## 2023 Kansas Statutes

**12-6,112. Same; ordinance requirements; notation of "payment delayed"; collection of assessments.** Ordinances levying special assessments for the costs of constructing public improvements upon property for which the city has granted a delay in payment shall state the period of the delay granted. The city clerk shall when certifying such special assessments to the county clerk, note thereon the words "payment delayed" and the period for which such delay has been granted. Such special assessments, when levied and certified and when they become due shall be collected as other taxes.  
**History:** L. 1969, ch. 95, § 3; L. 1981, ch. 80, § 3; July 1.