

## 2023 Kansas Statutes

**24-1217. Computation of special assessments; appraisal and apportionment; resolution; limitations; hearing of complaints; notice; alterations; resolution fixing assessments; notice to landowners; bonds and levies, when.** If the resolution of financing provided for by K.S.A. 24-1216\*, and amendments thereto, provides that all or any part of the cost of the works contemplated is to be paid by special assessment against lands especially benefited by such project, the board shall appoint three appraisers who have no vested interests in the project and who shall recommend apportionment of the special assessment to the tracts of land subject to such special assessment. The appraisers shall have access to all available engineering reports and data pertaining to the works contemplated and may request such additional engineering data or counsel as found necessary to carry out their duties. The appraisers shall take an oath to fairly and impartially appraise the benefits accruing to each tract of land and shall recommend the apportionment of the assessment according to the relative benefits to be received by the several tracts of land subject to assessment, and shall make written reports of their findings to the board.

Upon receiving the report, the board shall prepare a resolution which shall contain a list of the tracts of land found to be especially benefited and the amount of assessment to be levied against each such tract. No such assessment against any tract of land shall exceed the estimated benefits to such land by such project. Such tracts of land shall be legally described and the names of the owners thereof shall be set forth beside the description of each tract so listed. After adopting such resolution, the board shall fix a time and place for hearing any complaint that may be made as to the benefit to any tract of land appraised as aforesaid, a notice of which hearing shall be given by the secretary by one publication at least 10 days prior to the date set for the hearing. The board, at the special hearing, may alter the benefit to any tract of land if, in its judgment, the same has been appraised too high or too low. The board, immediately thereafter, shall pass a resolution fixing the benefit assessment as to each tract of ground and providing for the assessment thereof which assessment may be spread over a period of not to exceed 20 years and shall hold good for all installments. The board, immediately thereafter, shall cause a written notice to be mailed to the owner or owners of each tract of ground assessed of the amount of the assessment which notice shall state that if the amount is not paid in full within 30 days from the date of notice, bonds will be issued and that an assessment will be levied annually against such tract of ground for a period of not to exceed 20 years in an amount sufficient to pay the total assessment plus the interest due on the bonds. No suit to set aside the assessment shall be brought after the expiration of 90 days from the date of the notice. The amount levied against each tract of ground to pay for the bonds falling due each year and the interest thereon shall be levied, certified to the proper county clerk and collected the same as other taxes.

History: L. 1953, ch. 477, § 17; L. 1955, ch. 201, § 11; L. 1957, ch. 226, § 8; L. 1959, ch. 172, § 12; L. 1961, ch. 193, § 15; L. 1987, ch. 122, § 6; July 1.