

## 2023 Kansas Statutes

**82a-2321. Same; special irrigation district; members; charges and assessments.** (a) The costs of the water supply access storage shall be paid from funds of the special irrigation district, and from any fees and assessments of members. In order to finance the operations of the special irrigation district, the governing board may assess an annual water use charge against every member. Such governing board shall base such charge upon the amount of water allocated for such member's use pursuant to that member's water right.

(b) Before any assessment is made or user charge imposed, the governing board shall submit the proposed budget for the ensuing year to the eligible voters of such district at a hearing to be held during the annual meeting. Following the hearing, the governing board shall, by resolution, adopt either the proposed budget or a modified budget and determine the amount of land assessment or user charge, or both, needed to support such budget.

(c) All dues, charges, fees and assessments against lands within the special irrigation district shall be certified to the proper county clerks and collected the same as other taxes in accordance with K.S.A. 79-1801, and amendments thereto, and the amount thereof shall attach to the real property involved as a lien in accordance with K.S.A. 79-1804, and amendments thereto. All moneys so collected shall be remitted by the county treasurer to the treasurer of the special district who shall deposit them to the credit of the general fund of the special irrigation district. The accounts of the special irrigation district shall be audited annually by a public accountant or certified public accountant.

**History:** L. 2011, ch. 89, § 21; July 1.