

19-27a11. Costs of combined or enlarged districts; tax levy; installments; bonds. (a) Whenever sewer districts are combined, all bonded indebtedness existing on the effective date of the combination of districts shall remain a lien against and an obligation of the individual districts the same as before the combination.

(b) Whenever it is necessary to enlarge a sewer system, the cost of the enlargements shall be charged against all of the property in the entire main sewer district if the enlarged facilities are to be used by and benefit the entire main sewer district. If the sewer enlargements will serve only a part of the main sewer district, the cost shall be charged against only those properties located in the district which will use or be benefited by the same. The cost of all enlargements shall be paid by levying a tax at a uniform rate on all the property in the entire main sewer district if the enlarged facilities are to be used by and benefit the entire main sewer district. If only a part of the main sewer district is to use and benefit from the enlarged facilities, then the tax shall be levied only on the properties in the part of the main sewer district which will use or be benefited by the same. The tax shall be levied and collected, in addition to other taxes and special assessments, and when ordered by the governing body of the district, the county clerk shall place the tax upon the tax roll for collection subject to the same penalties and collected in the same manner as other taxes. The board of county commissioners may provide for the payment of the costs of the enlargement by installments instead of levying the entire tax for the cost at one time and may issue and sell general obligation bonds of the county in the manner provided by the general bond law.

History: L. 1983, ch. 99, § 12; July 1.