

24-619. Supplemental assessments. Whenever it shall appear to the satisfaction of the board of supervisors that the levy theretofore made will be insufficient to pay the cost of the improvement or to pay the interest and principal of the bonds which the district desires to issue to pay the cost of such improvement and that therefore a supplemental assessment is necessary to be made as in this act provided, the board shall by resolution duly passed and entered in the record of its proceedings, declare the amount of such deficit and the purposes to which such additional assessment should be applied and shall thereupon cause to be made a supplemental assessment roll which shall apportion the amount necessary to be raised and declared as aforesaid upon the lands in the proportion of the former assessment, and shall set opposite each parcel of land (described by its legal description) the amount of such supplemental assessment expressed in dollars and cents.

But upon said roll the real estate and the amount of the several assessments may be described by current and usual abbreviations if the board so desire. And thereupon the board shall proceed to enter judgment by confirmation upon said supplemental assessment roll. Said supplemental levy or assessment shall be levied and certified in all respects as herein provided for levy and assessment of taxes. And from time to time and as often as occasion may arise, supplemental assessments may be levied as in this section provided. In the event that any supplemental assessment is levied before any bonds are issued by the district, it shall be divided into installments payable when the installments of the first or original assessment is payable and shall be collected therewith, and together they shall constitute one fund against which drainage bonds may be issued as in said act to which this is an amendment provided.

History: L. 1911, ch. 168, § 19; May 22; R.S. 1923, 24-619.