

**12-6a09. Financing costs; assessment rolls; notice and hearing.** (a) As soon as the total cost of any improvement is determined, or the governing body has approved an estimate of the total cost of the improvement in the case of assessments to be levied as determined pursuant to subsection (c), the governing body shall cause the assessments against each lot, piece or parcel of land deemed to be benefitted, to be determined in the manner set forth in the resolution as to advisability of the improvement provided for in K.S.A. 12-6a04, and amendments thereto, and an assessment roll shall be prepared.

(b) The proposed assessment roll shall be filed with the city clerk and be open for public inspection. The city clerk, at the direction of the governing body, shall publish notice that the governing body will meet to consider the proposed assessments. Such notice shall be published in a newspaper at least once not less than 10 days prior to such meeting of the governing body and shall state the date, time and place of such meeting, and the general nature of the improvement, and its cost, the extent of the improvement district proposed to be assessed, and that written or oral objections will be considered at such a hearing. At the same time, the clerk shall mail to the owners of the property made liable to pay the assessment, at their last known post office address, a notice of the hearing and a statement of the cost proposed to be assessed; against the land so owned and assessed; but the failure of any owner to receive such notice shall not invalidate the proceedings.

(c) As an alternative to determining the amount of the assessments after the total cost of the improvement has been determined, the governing body, prior to commencement of construction of the improvement, may determine the maximum amount of the assessments against each lot, piece or parcel of land deemed to be benefitted by the improvement based on the approved estimate described in subsection (a). Such determination shall be made in the manner provided in the resolution adopted pursuant to K.S.A. 12-6a04, and amendments thereto. Following such determination, an assessment roll shall be prepared and filed with the city clerk and a hearing shall be called and held to consider the proposed assessments as provided by subsection (b). The notice required by subsection (b) shall include a statement advising the owners of property included in the improvement district that the owners may bring an action pursuant to K.S.A. 12-6a11, and amendments thereto. The statement shall notify such owners of the thirty-day time period in which such action may be filed and shall list the matters which may be challenged pursuant to K.S.A. 12-6a11, and amendments thereto. The failure of any owner to receive the notice required by this section shall not invalidate the proceedings. Such assessments shall be levied in the manner provided by K.S.A. 12-6a10 and 12-6a11, and amendments thereto. The governing body of the city shall not be precluded from levying supplemental assessments as authorized by and for the reasons stated in K.S.A. 12-6a12, and amendments thereto. If the final cost of the completed improvement is less than the maximum amount of the assessment determined under this subsection, the governing body of the city shall adjust the assessments to reflect the cost of the completed improvement.

**History:** L. 1957, ch. 99, § 9; L. 1994, ch. 5, § 1; July 1.