

**19-27,189. Same; assessment rolls; notice and hearing.** (a) As soon as the total cost of any improvement is determined, the governing body shall cause the assessments against each lot, piece or parcel of land deemed to be benefited, to be determined in the manner set forth in the resolution as to advisability of the improvement in accordance with K.S.A. 19-27,184 and an assessment roll shall be prepared.

(b) The proposed assessment roll shall be filed with the county clerk and be open for public inspection. The county 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, its cost, the extent of the benefit 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 owner of any property made liable to pay the assessment, at the 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. The failure of any owner to receive such notice shall not invalidate the proceedings.

**History:** L. 1991, ch. 51, § 9; April 25.