

24-618. Tax levies; installments; correction of assessments; certification of levies. As soon as the said board of supervisors have adjudicated, fixed and established the classification and benefits as provided by K.S.A. 24-615, they may at once levy a tax on the lands and other property in said district to which benefits have been assessed, equal in amount to the cost of said drainage works and improvements as estimated by the said engineer and modified and confirmed by said board plus the actual expenses of organizing said district, the probable working and administrative expenses and damage (as estimated by the said board of supervisors) in the completion of said works and improvements, and the carrying out the objects of said district, and in case bonds are issued as provided in this act, then the amount of interest (as estimated by the board of supervisors) which will accrue on such bonds shall be included, and added to the said tax. The said tax shall be apportioned to and levied on each tract of land or property in said district in proportion to the benefits assessed and not in excess thereof. The board shall determine whether the said tax shall be collected and paid in a single assessment, or be divided into not exceeding twenty annual installments. The said levy of the tax, when so fixed and determined, shall be evidenced and certified by the said board of supervisors, to the county clerk of each county in which lands of the said district are situated which certificate shall be substantially in the following form:

State of Kansas, _____ County, ss.

To _____ county clerk of said county: This is to certify that by virtue of the provisions and terms of section _____ of article _____ of chapter _____ of the Laws of Kansas for 1911, the board of supervisors of (here insert the name of drainage district in the state of Kansas), have and do hereby levy the special tax provided for in said section on the lands and property situated in your county, described in the following table: In which table are first, the names of the owners of said lands and property as they appeared in the decree of the district court organizing said district, or as then shown by the deed records of said county; second, the description of the said lands and property opposite the names of the owners; third, the amount of the said tax levied on each tract of land or piece of property; (here insert such table). The said tax shall be collected and payable in _____ annual installments, the amount of each annual installment, will be certified to you not later than the first day of September in each year. Witness the signature of the chairman of the said board of supervisors, attested by the seal of said districts and the signature of the secretary of said board this _____ day of _____ A.D. 19__.

_____, Secretary. _____, President.

The said county clerk shall file said certificate in his office and record the same: Provided further, That if for any reason the cost of the drainage works and improvements exceeds the amount of tax levied against the lands and property in said district as above set out, the board of supervisors may levy such other and further installments as may be necessary to complete the said works and improvements, but the total amount of all such levies and installments shall in no event exceed the total amount of benefits assessed to the lands and property in said district, such additional cost shall be apportioned to the lots, tracts, land and property in the same proportion as in the first apportionment. The said board of supervisors shall file notice thereof by causing a publication to be made once a week for two consecutive weeks in some newspaper published in each county in the district, the last publication to be at least ten days before the day set for the hearing: Provided further, That the board of supervisors may correct erroneous assessments and grant relief therefrom, and may correct clerical or other manifest errors in the schedules of the apportionment of the cost, discovered after being certified to the county clerk. The said board of supervisors shall annually thereafter determine, order and levy the amount of the installment of the tax thereinbefore named which shall become due and be collected during said year at the same time that state and county taxes are due and collected, and in the case bonds are issued as provided by K.S.A. 24-620, then the amount of the interest which will accrue on said bonds shall be included and added to said tax, which said annual installment and levy shall be evidenced and certified by the said board not later than September 1 of each year to the county clerk of each county in which lands of the said district are situated which certificate shall be substantially in the following form:

State of Kansas, County of _____, ss.

To _____ county clerk of said county: This is to certify that by virtue of the provisions of section ____ of article ____ of chapter ____, Session Laws of Kansas, 1911, the board of supervisors of _____ district including lands and property in the counties of _____, in state of Kansas, have and do hereby levy the annual installment of the total tax heretofore certified to you under the direction of said section 18 of this act on the lands and property situated in your county described in the following table in which are: First, the names of the owners of said lands and properties as they appear in the decree of the district court organizing said district, or as shown by the certificate heretofore filed showing the total assessment against said property; second, the description of said lands and property opposite the names of the owners; and third, the amount of said annual installment and interest levied on each tract of land or piece of property (here insert table). The said installment of tax shall be collectible and payable the present year at the same time that state and county taxes are due and collected. Witness the signature of the chairman of the said board of supervisors, attested by the seal of the said district and the signature of the secretary of the board this _____ day of _____ A.D. 19__.

_____, Secretary. _____, President.

Which said certificate shall be filed in the office of said clerk and the said annual installment of said total tax so certified shall be extended by said county clerk on the tax books of the county against the real estate, right of way, road or property to be benefited, situated in such drainage district in the same manner that other taxes are now extended on the tax books of the county in column under the head of "Drainage Tax" and shall be collected by the treasurer of the county in which the real estate is situated on which the tax is levied at the same time, and in the same manner, that the state and county taxes on said property are collected. Said county clerk shall be allowed the same fees as he receives for like service in other cases.

History: L. 1911, ch. 168, § 18; L. 1911, H.J.R. No. 15, p. 277; May 22; R.S. 1923, 24-618.