

**42-717. Delivery of assessment roll; equalization of assessments.** (a) On or before the fifteenth day of May, each year, the assessor must complete his assessment roll and deliver it to the secretary of the board of directors. The board shall thereupon fix a time and place when the board will meet to equalize assessments. The secretary shall give notice of such meeting in same manner as providing for posting and publishing notice of election for approval of resolution directing issuance of bonds.

(b) Upon the day specified in the notice the board of directors shall meet as a board of equalization for the purposes of equalizing such assessments and shall continue in session from day to day, so long as may be necessary, but not to exceed ten days, exclusive of Sundays. The board shall hear and determine such objections to the apportionment of benefits and assessments as may come before it; and the board shall make such changes in the apportionment of benefits and assessments as shall appear to be just and equitable.

The secretary shall be present during the session of the equalization board, and he shall note the changes made in the apportionment of benefits and assessments returned by the assessor and, in the names of persons assessed; and within ten days after the close of the session he shall have the assessments and benefits as finally equalized by the board, extended into columns and added.

**History:** L. 1941, ch. 262, § 17; June 30.