

## 2018 Kansas Statutes

**12-631y. Delay of assessment of cost by sewer districts; procedure; payment of interest during delay period; notice; hearing.** (a) The governing body of any sewer district may provide, by resolution, for the delay of the assessment of the actual cost incurred in the construction of improvements except for the cost of interest on temporary notes issued therefor. The delay may not exceed a period of 10 years. The resolution shall state the period for which the delay is granted and a certified copy of the resolution shall be filed with the register of deeds. No fee shall be charged for the filing and the register shall record and index the resolution.

(b) During the period of delay, the governing body annually shall levy a special assessment against the tangible taxable property within the district in an amount sufficient to pay the cost of the interest on the temporary notes. The cost of the interest may be assessed equally per square foot against all tracts of land within the district or against the assessed value of the property with or without regard to the buildings or improvements thereon or in any other reasonable manner.

After the governing body determines the cost of the interest and the assessment to be made against each tract of land within the district, it shall prepare an assessment roll. The proposed assessment roll shall be filed with the county clerk and be open for public inspection. The governing body shall publish a notice that it will meet to consider the proposed assessments. The notice shall be published once each week for two consecutive weeks in the official county newspaper. The second notice shall be published at least 10 days prior to the meeting and shall state the date, time and place of the meeting, the cost of the interest, the proposed method of assessment and that written or oral objections will be considered at the hearing. A copy of the notice also shall be mailed by prepaid first-class mail at least 10 days prior to the hearing to all landowners made liable to pay the assessments. The failure of any landowner to receive the notice shall not invalidate the proceedings. At the meeting or at any adjournment thereof, the governing body shall hear all objections to each proposed assessment and may amend the proposed assessments as to any tract of land. The governing body shall levy the special assessments against the property described in the assessment roll by the adoption and publication of the appropriate resolution. The assessment shall become a lien on the property against which the assessment is made from the effective date of the resolution. Each year thereafter, the governing body shall determine and apportion the cost of the interest on the basis it determines and shall levy a special assessment therefor. Notice of the assessment shall be published once each week for two consecutive weeks in the official county newspaper.

(c) At the expiration of the period of delay, the governing body of the district shall determine the total amount of the cost of construction of the improvement remaining unpaid and shall assess the cost against the tangible taxable property in the district. The cost may be assessed equally per square foot against all tracts of land within the district or against the assessed value of the property with or without regard to the buildings or improvements thereon or in any other reasonable manner which will result in imposing substantially equal burdens or shares of cost upon property similarly benefited. The governing body shall not be required to assess the cost on the same basis used to assess the cost of interest under subsection (b).

After the governing body determines the amount of the cost of the improvement remaining unpaid and the assessment to be made against each tract of land within the district, it shall prepare an assessment roll. The proposed assessment roll shall be filed with the county clerk and be open for public inspection. The governing body shall call and hold a meeting to consider the proposed assessments. Notice of the meeting shall be given in the same manner provided in subsection (b). At the meeting or at any adjournment thereof, the governing body shall hear all objections to each assessment and may amend the proposed assessments as to any tract of land. The governing body shall levy the special assessments against the property described in the assessment roll by the adoption and publication of the appropriate resolution. The special assessment shall become a lien on the property against which the assessment is made from the effective date of the resolution. The resolution shall be published once each week for two consecutive weeks in the official county newspaper and shall include a notice stating that at any time within 30 days after the final publication of the resolution, the assessments may be paid in full without interest. A copy of the resolution and the notice also shall be mailed by prepaid first-class mail to all landowners made liable to pay the assessments at least 10 days prior to the date when the assessments may last be paid in full without interest. The failure of any landowner to receive the notice shall not invalidate the apportionment of the cost. If the assessment is paid in full within the period as to any tract of land, the tract shall be relieved from any further liability for special assessments therefor. If within the period an error in the making of the apportionment is discovered by the governing body, the tract shall be relieved from further liability for the special assessments to the extent of payment made. The governing body shall correct the error and in its discretion may reapportion the cost following the same procedure for apportionment as in the first instance.

After the date on which no more assessments may be paid, the governing body may issue general obligation bonds for the unpaid amount of the assessments. The bonds shall be authorized, issued, registered and sold in the manner provided by the general bond law and shall bear interest at a rate not to exceed the maximum rate prescribed by K.S.A. 10-1009.

(d) No suit to set aside the assessments or otherwise question the validity of the proceedings under this section shall be brought after the expiration of 30 days from the publication of the resolution fixing the assessments.

**History:** L. 1983, ch. 89, § 1; April 14.