

## 2012 Kansas Statutes

**19-2773a. Same; special assessment on property owned by certain improvement districts located in counties over 300,000 declared void; cancellation.** Wherever any improvement district having a population of more than two thousand (2,000), and located in any county having a population of more than three hundred thousand (300,000), owns real property used for improvement district purposes and which property has been heretofore subjected to special assessments for streets, sewer improvements and water improvements or for any one or more of said purposes, and said special assessments remain unpaid in whole or in part, such special assessments are hereby declared to have been levied erroneously and are null and void. The board of directors of such improvement district and the board of county commissioners of such county shall, within ninety (90) days after the effective date of this act, each pass separate resolutions canceling such special assessments in their entirety, due, past due and becoming due, along with all interest and penalties. Such resolutions shall thereupon be certified to the county clerk and the county treasurer of such county and such clerk and treasurer shall strike such assessments in their entirety as set out above from all assessment and tax rolls, current and delinquent, along with all interest and penalties.

**History:** L. 1969, ch. 154, § 1; July 1.