

**19-2769. Same; special assessments; assessors, appointment, report; notice; hearing; equalization; contest action, when.** If the board of directors, upon examination of the report of the engineer determines that any public work or improvement ought to be constructed and that the cost thereof ought to be paid by levying special taxes or assessments upon all the real estate situated in the district that will be benefited by the improvement, it shall so declare by resolution to be entered upon its journal and shall forthwith appoint three freeholders, residents of the district, or if there be no residents of the district such board shall appoint three qualified assessors residing within the county, as assessors who shall qualify by taking and subscribing to an oath to faithfully, honestly and impartially discharge their duties as such assessors. It shall become the duty of such assessors, upon actual view and inspection, to assess all of the lands within the district which will in their opinion be benefited by the proposed work, having reference to the value of such lands without such work and the value thereof as benefited by such work; determine the proportion of the estimated cost of such work with which each lot, piece or parcel of land ought to be justly charged; and make a report forthwith to the board of directors containing a description of each tract of land deemed to be benefited and the name of its owner, if known, the actual value of each of the tracts without the proposed improvement, and what part or amount of the total estimated cost should be assessed and charged against it if the improvement is made. If by the report of the assessors it shall appear that the amount to be charged against any tract of land for benefit shall not exceed 10%, upon its actual value as fixed by the report of the assessors, the directors shall publish a notice in the official county newspaper. In the case of an improvement district located in Wabaunsee county, such notice shall be published in a newspaper of general circulation within the district that such improvement is contemplated and will be constructed unless protested by a majority of the resident owners of benefited property. No notice of the making of any improvement shall be published and no protest shall be accepted to the making of any improvement in any district the petition for the incorporation of which was signed by the owners of all of the property located within such district during the time the title to such property remains in such petitioners. The notice shall set out the estimated assessment against the separate tracts and also describe the nature of the proposed improvement.

If at least a majority of the resident owners of properties to be assessed do not file objection with the secretary within 30 days after the date of publication of the notice, the board of directors shall proceed forthwith to cause such work to be done and levy special taxes or assessments upon each piece, lot, parcel or tract of land benefited in an amount necessary to pay the cost of such work and the expense incidental thereto. In no event shall such assessments exceed the amount shown to be assessed against such piece, lot, parcel or tract of land by the assessor's report as amended by the directors at the special meeting called to hear any person aggrieved by such report. The directors also shall cause to be inserted in the notice as hereinbefore provided, a statement that such report is on file in the office of the board of directors, open to inspection by all taxpayers in the district and shall fix a time not less than five days from the date of the publication when all persons aggrieved by such report may be heard to contest the justness of the same. All taxpayers must take notice of the contents of the notice. At the time fixed in the notice, the board of directors shall convene and hear the complaints of all persons interested and shall have power to review, revise, alter, correct and amend the report of the assessor to any extent necessary to equalize and make such assessments just, equitable and impartial and to correct all errors, wrong and injustice that may have been done to any person complaining of the report.

After hearing all persons complaining, the board of directors shall confirm the report of the assessors as returned by them, or amend the same as it may deem just and equitable, and confirm the same as so amended, and thereupon the amounts charged against each tract of land shall become a special assessment and constitute a lien thereon, subject, however, to a majority of the resident owners then filing objections as hereinbefore provided. The decisions of the board of directors correcting, altering or amending and confirming the report of the assessors shall be entered of record and shall be final and conclusive. As soon as it shall have been properly determined that any work to be paid for by special assessments is to be done, such special assessments shall by the secretary of the board be certified to the county clerk and entered upon the tax rolls, and collected as other taxes under existing laws. No suit nor action of any kind shall be maintained in any court to set aside or in any way contest or enjoin the levy of any special assessment so charged or levied to pay the cost of any improvement by any improvement district after the expiration of 30 days from the time the board of directors shall make its decision so confirming the report of the assessors.

**History:** L. 1945, ch. 180, § 17; L. 1959, ch. 139, § 1; L. 1969, ch. 156, § 12; L. 1986, ch. 105, § 2; July 1.