

**19-27a07. Cost of project; assessments; notice; hearing; methods of assessment; protest; payment of assessments in full; issuance of bonds; dedication of property for public use.** (a) After a sewer district has been created and improvements have been completed, the governing body of the sewer district shall determine the cost of the improvements and the proposed special assessment to be made against each tract of land within the district and shall prepare a proposed assessment resolution containing an assessment roll. The proposed assessment roll shall be filed with the county clerk and shall be open for public inspection. The proposed resolution fixing the special assessments shall be published once in a newspaper of general circulation within the county at least 10 days prior to the date of the public hearing thereon. It shall state the cost of the improvements, the proposed method of assessment, the date, time and place of the public hearing to consider the proposed special assessments and that written or oral objections will be considered at the hearing. The proposed assessment shall be mailed by prepaid first class mail at least 10 days prior to the hearing to all landowners made liable to pay the special assessments. The failure of any landowner to receive the proposed assessment resolution shall not invalidate the proceedings. At the meeting or at any adjournment thereof, the governing body shall hear all objections to each proposed special assessment and may amend the proposed assessment resolution 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 proposed assessment resolution. The special assessment shall become a lien on the property against which the special assessment is made from the effective date of the resolution.

(b) The board of county commissioners shall assess the cost of the improvements against the property in accordance with the benefit received. The cost may be assessed:

(1) Equally per square foot against all property in the district;

(2) against the assessed value of the lots and pieces of property in the district with or without regard to improvements thereon;

(3) by a combination of (1) and (2); or

(4) in any other reasonable manner which will result in imposing substantially equal burdens or shares of cost upon property similarly benefited.

All public roads, public parks and public cemeteries shall be exempt from assessment.

(c) If subsequent to the making of any special assessment against any parcel or tract of land, the landowner desires to plat or replat the land and dedicate streets and roads, or parts of the land, for public use, the board of county commissioners may release the land proposed to be dedicated from the lien and effect of the special assessment. The landowner shall in or on the instrument making the dedication consent in appropriate form that the amount of the unpaid special assessment on the dedicated land shall become and remain a lien on the remainder of the owner's land fronting or abutting on the dedicated road or street.

(d) After the governing body of the district determines the cost of the improvements and apportions the cost among the various lots or parcels of land within the sewer district by the passage of the proposed assessment resolution, it shall fix a date on or prior to which the special assessments may be paid in full without interest. If the special assessment is paid in full as to any lot or parcel of property, such lot or parcel of property shall be relieved from any further liability for the cost of the improvement or for payment of any bonds thereafter issued in payment therefor. No suit to set aside the special assessments provided by this section, or to enjoin the making of the same nor any defense to the validity thereof shall be brought later than 30 days from the passage of the proposed assessment resolution.

(e) After the expiration of the thirty-day period required by subsection (d), the governing body of the district shall determine the total amount of the costs of the improvements remaining unpaid and may issue and sell general obligation bonds of the county. Except as provided by this section, the bonds shall be issued in the manner provided by the general bond law. Each bond shall specify the date of its separate maturity and shall be in the denomination determined by the governing body. The bonds shall be in addition to and may exceed the limits of the bonded indebtedness of the county.

**History:** L. 1983, ch. 99, § 8; July 1.