

**24-422. Assessment of cost against landowners; appointment of assessors, qualifications.** (a) After examination of the report of the engineer, if the board of directors shall determine that any levee ought to be constructed or other work done, including construction of detention dams and reservoirs, to protect land in any part of the drainage district from overflow and that the cost thereof ought to be paid by levying special taxes or assessments upon all of the real estate situated in the district that will be benefited by the improvement to the extent of such benefit, it shall so declare, by resolution, to be entered upon its journal. Except as provided by subsection (b), the board of directors shall appoint three freeholders, who shall be residents of the district, as assessors, who shall qualify by taking and subscribing an oath to faithfully, honestly and impartially discharge their duties as such assessors. It shall be the duty of the assessors, upon actual view and inspection, to assess all of the lands within the district which, in their opinion to any extent, will be protected from overflow or 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. The assessors shall determine the proportion of the estimated cost of such work with which each lot, piece or parcel of land so benefited ought justly to be charged, and make a report to the board of directors containing an accurate description of each tract of land deemed to be benefited and the name of the 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 on account of benefits if such improvement is made.

If by the report of such assessors it shall appear that the amount to be charged against any tract of land for benefits will not exceed 10% of its actual value as fixed by the report of the assessors, the directors may proceed to cause such work to be done and levy special taxes or assessments upon each tract of land benefited, as shown by such assessor's report to pay the cost thereof. In the levying of special taxes or assessments and in all proceedings concerning the same under this act, the right of way and station grounds of any railroad company, within such drainage district, including all the permanent improvements thereon, shall be deemed, treated and considered, for all purposes, as real estate and such railroad company shall be required to pay special taxes or assessments levied thereon the same in all respects as other owners of real estate in the drainage district, except only that such special tax or assessment, if not paid when due, may be collected in a suit brought for that purpose by such drainage district against such railroad company in any court of competent jurisdiction, which court shall render judgment for the amount of such past due assessment or special tax, with interest thereon from the date when due and for costs of such suit, upon which judgment execution shall issue and collection made as in ordinary cases.

(b) Assessors appointed by the board of directors of Fairfax drainage district shall not be required to be residents of the drainage district, but shall be residents of the state of Kansas.

**History:** L. 1905, ch. 215, § 21; L. 1917, ch. 174, § 1; R.S. 1923, 24-422; L. 1951, ch. 262, § 4; L. 1989, ch. 104, § 1; April 20.