

**80-2007. Appraisers to determine value for assessment; complaints; notice and hearing; notice of amount levied; limitation of action.** As soon as the cost of such improvements is determined, the governing body of the sewage district shall determine and assess to each lot or parcel of ground in the sewage district the amount to be paid thereon, which amount shall be determined by the value of the lots and pieces of land without regard to the buildings or improvements thereon, which value shall be ascertained by three disinterested appraisers appointed by the governing body of the sewage district. It shall be the duty of said appraisers, within ten days after being notified of their appointment, to proceed to appraise such lots and pieces of land within the sewage district, after having taken and subscribed an oath to make a true and impartial appraisal, which appraisal shall be returned to the governing body of the sewage district at its first meeting after the same shall have been completed. When such appraisal is returned and filed with the clerk, the governing body shall appoint a time for holding a special session to hear any complaint that may be made as to the valuation of any lot or piece of land appraised as aforesaid, a notice of which special session shall be given by the governing body in the official county paper and by written notice by United States mail to each landowner at least ten days prior to said hearing; and said governing body at said special session may alter the valuation of any lot or piece of land if in their opinion the same has been appraised too high or too low.

The governing body shall immediately thereafter enact and publish a resolution which shall hold good for all the installments, fixing said assessment hereinbefore provided, as to each lot or parcel of ground. The clerk of such sewage district shall mail a written notice to the owner of each lot or parcel of ground, stating the amount levied against the same. The amounts levied against each lot or parcel of ground to pay for the bonds falling due in each year, and the interest due, shall be levied and collected the same as other taxes. No suit to set aside the said assessments or to enjoin the making of the same shall be brought nor any defense to the validity thereof be allowed, after the expiration of thirty days from the adoption of the resolution fixing said assessments and the mailing of the notices to the landowners as in this section provided.

**History:** L. 1941, ch. 399, § 7; April 15.