

**12-608. Levy of special assessments; hearing of complaints; ordinance; payment of bonds; limitation on action to set aside assessments.** As soon as the cost of such improvement is determined, the governing body shall determine and assess to each lot or parcel of ground liable for such special assessment the amount to be paid thereon, which amount shall be determined by the assessed 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 mayor and confirmed by the council or commission. It shall be the duty of said appraisers, within five days after being notified of their appointment, to proceed to appraise such lots and pieces of land as may be designated by the council or commission, after having taken and subscribed an oath to make a true and impartial appraisement, which appraisement shall be returned to the city council or commission at its first meeting after the same shall have been completed.

When said appraisement 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 mayor in the official city paper; 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 an ordinance which shall hold good for all the installments, fixing said assessment hereinbefore provided, as to each lot or parcel of ground. The city clerk of such city 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 shall be brought after the expiration of thirty days from the publication of the ordinance fixing said assessments.

**History:** R.S. 1923, § 12-608; Dec. 27.