

**14-701b. Same; benefit district; assessment of benefits; appraisers; oath; duties; hearing of complaints; notice; limitation of actions.** If the governing body shall determine that the cost of the improvements provided in K.S.A. 12-694 or any part thereof ought to be paid by the levy of special assessments upon the property within a district benefited, then it shall by ordinance so declare and establish a benefit district defining the boundaries thereof, and the governing body shall determine and assess to each lot or parcel of ground in the benefit district, according to the benefits derived, liable for such special assessment, the amount to be paid thereon, and the governing body shall forthwith appoint three disinterested householders, residents of the city, as assessors, who shall qualify by taking and subscribing an oath to faithfully, honestly and impartially discharge their duties as such assessors, and it shall thereupon become their duty within five (5) days, upon actual view and inspection, to assess all the lands, without regard to buildings and improvements, within the district which will in their opinion to any extent 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, and 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 report forthwith to the governing body containing an accurate description of each lot or parcel of land deemed to be benefited, and the name of the owner, if known; the actual value of each lot or parcel of land 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 be made.

The governing body at its first meeting, regular or special, after report of appraisers is filed with the city clerk, 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 assessed as aforesaid, a notice of such 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 assessed 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 for 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.

Where payment is to be made by the levy of special assessment, the governing body may, in its discretion, instead of levying the entire special assessment therefor at one time, provide for the payment of the same by installments and issue improvement bonds therefor as provided by law, without submitting the question to the inhabitants within said benefit district or calling an election therefor, but no bonds shall be issued under the provisions of this act until the expiration of thirty days after the amount due from the lots, pieces and parcels of land liable for special assessments has been ascertained. The owner of any piece or parcel of property within said benefit district liable to any assessment may, at any time within thirty days after the amount due from such parcel of land is ascertained and before the bonds hereinbefore provided for are issued, pay the amount assessed thereon to the city treasurer, and said property so paid on shall not thereafter be liable for any further assessment for the cost of said work nor for the payment of the bonds issued therefor.

**History:** L. 1927, ch. 139, § 3; March 10.