

**24-424. Hearing on assessments; notice; equalization; time for bringing actions.** That as soon as practicable after the report of the assessors has been filed, the secretary of the board of directors shall cause a notice to be published once in some newspaper published in the county, stating in substance that a report of assessors has been filed charging real estate within the district with special assessments to be made therein, and that such report is on file in his office and open to inspection by all taxpayers in the district, and fixing a time, not less than five days from the date of the publication, when all persons aggrieved by such report may be heard to contest the justness of the same. It shall not be necessary in such notice to describe the land assessed nor state the names of the persons against whose property any assessment is made, but notice being given that such assessors' report is on file, all taxpayers must take notice of its contents. At the time fixed in such notice, the board of directors shall convene and hear the complaints of all persons interested, and shall have power to review, revise, alter, correct and amend the report of the assessors to any extent necessary to equalize and make such assessments just, equitable and impartial, and to correct all errors, wrong and injustice that may have been done to any person complaining of said report.

After hearing all persons complaining, the board of directors shall confirm the report of the assessors as returned by them, or amend the same as it may deem just and equitable, and confirm the same as so amended, and thereupon the amounts charged against each tract of land shall become a special assessment and constitute a lien thereon. The decisions of the board of directors correcting, altering or amending and confirming the report of the assessors shall be entered of record and shall be final and conclusive; and as soon as it shall have been properly determined that any work to be paid for by special assessments is to be done, such special assessments shall by the secretary of the board be certified to the county clerk and entered upon the tax rolls, and collected as other taxes under existing laws; and no suit nor action of any kind shall be maintained in any court to set aside or in any way contest or enjoin the levy of any special assessment so charged or levied to pay the cost of any improvement by any drainage district after the expiration of thirty days from the time the board of directors shall make its decision so confirming the report of the assessors.

**History:** L. 1905, ch. 215, § 23; Feb. 25; R.S. 1923, 24-424.