

68-706. Apportionment of costs; certain counties; special assessments; city benefits; bonds; tax levies. Upon the completion of any improvement under the provision of this act the county commissioners shall meet at their office and apportion the cost thereof as follows:

(a) If all or any portion of said road improvement is entitled to and does receive federal or state aid or donations, the same shall be applied to the cost of the improvement for the purpose and to the extent for which the same was given.

(b) In counties having a population of more than sixteen thousand (16,000) and less than twenty thousand (20,000) with an assessed taxable tangible valuation of not less than forty-four million dollars (\$44,000,000) nor more than fifty-two million dollars (\$52,000,000) and that have adopted the county road unit system, the remainder of the cost shall be apportioned: Seventy-five percent (75%) to the county; and twenty-five percent (25%) to the taxable property in which the benefit district is located. In all other counties the remainder of the cost shall be apportioned: Sixty percent (60%) to the county; twelve and one-half percent (12 1/2%) to the taxable property within the township or townships in which the benefit district is situated, divided according to the area of the benefit district in each township; twelve and one-half percent (12 1/2%) to the taxable property within the township or townships in which the road is located divided according to the length of road in each township: *Provided*, That when the road is located on the township line or within eighty rods of the township line between two townships it shall be considered as located one-half in each township for the purpose of dividing the apportionment; and all cities of the third class shall be a part of the township and subject to the township tax to pay for said improvements; and fifteen percent (15%) among the several tracts of land within the benefit district designated in the map, according to the benefits accruing to the real property and improvements thereon within the limits shown by said map.

When said apportionment to the land within the benefit district is determined, the county commissioners shall appoint a time for holding a special session to hear any complaint that may be made as to the apportionment of cost, and the county clerk shall mail a written or printed notice to the owner or owners of any tract of land liable to special assessments, which notice shall set forth the time for hearing complaints and the amount assessed against each tract within the benefit district, and the last day for paying the assessment in full. Such notice shall be mailed at least two weeks prior to the time for hearing the complaints.

At the hearing the commissioners may alter or change the apportionment for good cause shown. If the amount assessed to any tract is changed, the county clerk shall mail a second notice to the owner of such tract, which shall set forth the amount assessed, and the last day for paying the assessment in full. If the owner of any tract within the benefit district shall pay the full amount assessed against such tract within thirty days after the issuance of the first notice, such tract shall not be subject to any further annual special assessments for such improvement.

Upon completion of a section of road which forms a part of the improvement of a road petitioned for under the provisions of this act, or the grading, draining and culverts forming a part of the improvement, under a petition specifying that the road shall be hard-surfaced, the board of county commissioners may levy assessments against the lands benefited thereby for eighty percent (80%) of the benefit district's share of the cost of the completed work, and shall levy additional assessments for the remainder of the cost, equitably adjusting the apportionments when the entire improvement is completed. The board of county commissioners may levy assessments against the land in the benefit district at any time after a contract has been awarded or work started with county's forces, using the approved estimate of cost as a basis for apportioning the cost: *Provided*, That when all the improvement specified in the petition is completed any deficiency in the benefit district's share of the cost shall be apportioned or surplus refunded on the same basis as the original apportionment.

In the event that a benefit-district road is constructed to the city limits of a city of the third class, the city officials shall apply to the board of county commissioners for assistance in the continuation of said improvement through the city, or from the end of the benefit-district road to the center of the city. The board of county commissioners shall then appropriate from the county funds, or issue bonds if necessary, to pay for fifty percent (50%) of the cost of the improvement after deducting all federal and state aid and donations, and the city at large the remaining fifty percent (50%) apportioned on an equitable ratio among the taxpayers, as prescribed by the council or other governing bodies, and may issue city bonds to pay the city's share of the cost of such improvements, unless the city council decided to pave and does pave the streets to be included in such improvement with pavement of equal quality under the law authorizing paving in such cities. In such case the county's share of improving such city street as provided herein shall be applied toward the cost of such pavement: *Provided further*, That the type and width shall be the same as constructed outside the city limits. If the city officials desire to use a different width or method of construction, the additional cost of such width and method shall be borne by the city.

When a benefit district hard-surfaced road is constructed alongside the corporate limits of any city the city shall pay fifty percent (50%) of the cost of the construction thereof, apportioned on an equitable ratio among the taxpayers, as prescribed by the council or other governing bodies, and may issue city bonds to pay the city's share of the cost of such improvements: *Provided further*, That if the land adjoining the city limits and abutting or adjacent to the hard-surfaced road and within one mile thereof is not in the benefit district, it may be so considered by the board of county commissioners and be taxed in like ratio as other lands in the benefit district and township assessments.

All bonds issued or taxes levied under the provisions of this section shall be in addition to all other tax levies or bond issues authorized by law.

History: L. 1909, ch. 201, § 6; L. 1911, ch. 249, § 1; L. 1917, ch. 265, § 6; L. 1919, ch. 246, § 5; L. 1921, ch. 218, § 2; R.S. 1923, 68-706; L. 1927, ch. 252, § 1; L. 1951, ch. 387, § 1; June 30.