

## 2018 Kansas Statutes

**19-27,188. Same; assessment plan; classifications, formulae and methods of assessing.** The portion of the cost of any improvement to be assessed against the property in the benefit district, as determined in accordance with K.S.A. 19-27,184, shall be apportioned against the property in accordance with the special benefits accruing thereto by reasons of such improvement. The cost may be assessed equally per front foot or per square foot against all lots and pieces of land within such benefit district or assessed against such property according to the value of such lots and pieces of land therein, such value to be determined by the governing body of the county with or without regard to the buildings and improvements thereon or such cost may be determined and fixed on the basis of any other reasonable assessment plan which will result in imposing substantially equal burdens or shares of the cost upon property similarly benefited. The governing body, from time to time, may determine and establish, by resolution, reasonable general classification and a formula for the apportionment of the cost between the county and the area to be assessed, and the methods of assessing the special benefits, for various classes of improvements.

**History:** L. 1991, ch. 51, § 8; April 25.