

## 2020 Kansas Statutes

**19-2773. Same; levy and collection of assessments to pay bonds.** That when improvement bonds are or have been issued under the next preceding sections of this act for improvements the cost of which is to be charged by special assessments against specific property, the board of directors shall levy special assessments each year sufficient to produce an amount equal to and not exceeding more than ten percent the amount required to redeem installments of such bonds next thereafter maturing and interest thereon; and in computing the amount of special assessments to be levied against each piece of property liable therefor, interest shall be added from the date of the issuance of said bonds until the maturity of the installments of bonds next thereafter maturing at the same rate that said bonds bear. Such assessment shall be made upon the property chargeable for the cost of such improvements respectively, and shall be levied and collected in the same manner as special assessments for such improvements where no bonds are issued, except as otherwise herein provided, but the assessed valuation liable for such cost which is established for the first year's assessment shall be retained for the assessment of succeeding installments of bonds. History: L. 1945, ch. 180, § 21; June 28.