

2021 Kansas Statutes

12-645. **Same; appraisers; special benefit assessments; general tax levy, when.** The governing body shall appoint three disinterested householders of the said city to appraise any special benefits that may accrue to any property by reason of said improvements being made. Said appraisers, before entering upon their duties, shall first take and subscribe to an oath to faithfully perform their duties as such appraisers and shall personally view, inspect and examine all lots and pieces of land liable to be specially benefited by said improvement being made. If in their judgment, the improvement benefits the city generally, said appraisers shall report the same to the governing body.

The governing body shall have the power to approve or reject the report of such appraisers. If such report of the appraisers is approved by such governing body, then the cost of the improvement shall be assessed against the city generally, and said governing body shall provide for the payment of the bonds issued hereunder and the interest thereon as the same becomes due and payable by the levy of a general tax on all of the taxable property of said city. If such report is disapproved by the governing body it shall discharge said appraisers and appoint three new appraisers who shall qualify and proceed as herein provided. If, in their judgment, any lots and pieces of land will be specially benefited by said improvement being made, other than the benefits to the city generally, said appraisers shall report the same to the governing body, listing the lots and pieces of land specially benefited and the amount of special benefit to each.

The same notices, public hearings, time for objections and appeals shall apply to the report assessing special benefits as provided for the report of appraisers to assess damages as provided in K.S.A. 12-639 to 12-643. The governing body shall have the power to revise and correct said report if in its judgment any benefit appraised to a lot or piece of land is too much or too small, and when so revised, corrected and approved by the governing body, the special benefits so ascertained shall be assessed against each lot and piece of land and collected the same as special taxes for sewers are collected: Provided, That should the benefits so ascertained exceed the cost of the improvement, a pro rata reduction shall be made to each lot and piece of land, so that the total assessments shall equal the cost of the improvement; and should the benefits so ascertained be less than the cost of the improvement, the remainder of the cost shall be assessed against the city generally, and said governing body shall provide for the payment of the said city at large portion of said bonds and the interest thereon as the same becomes due and payable, by the levy of a general tax on all the taxable property in said city.

History: L. 1917, ch. 87, § 11; R.S. 1923, § 12-645; L. 1927, ch. 99, § 1; L. 1951, ch. 130, § 2; March 9.