

## 2021 Kansas Statutes

13-1327. **Assessments for change of grade.** Whenever the board of park commissioners of any city shall by resolution declare and order that the whole or any part of the cost of changing the grade of any street, avenue, parkway, or boulevard, or the cost of widening or extending any parkway or boulevard, ought to be paid by the levy of special assessments, upon real estate situated in any one or more park districts, it shall order such resolution entered upon its journal, and forthwith appoint three freeholders, residents of such city, as assessors, who shall qualify by taking an oath to faithfully, honestly and impartially discharge their duties as such assessors, and it shall thereupon become their duty, upon actual view and investigation, to assess the lands which will, in their opinion, to any extent be specially benefited by such improvement, the proportion of the estimated cost thereof which each lot, piece or parcel of land so benefited ought justly to be charged, and make report forthwith to such board of park commissioners, containing an accurate description of each tract of land deemed to be specially benefited and the name of the owner, if known, the actual value of each of said tracts, exclusive of improvements thereon and without the proposed improvements, and what part or amount of the total estimated cost should be assessed and charged against the same on account of benefits, if such improvement be made.

**History:** L. 1907, ch. 115, § 28; March 4; R.S. 1923, § 13-1327.