

**12-6a08. Financing costs; assessment plan; classifications, formulae and methods of assessment.** (a) The portion of the cost of any improvement to be assessed against the property in the improvement district as determined in K.S.A. 12-6a04, and amendments thereto, shall be apportioned against the property in accordance with the special benefits accruing thereto by reasons of such improvement or in accordance with the provisions of any petition submitted pursuant to subsection (b) or (c) of K.S.A. 12-6a04, and amendments thereto. The cost may be assessed equally per front foot or per square foot against all lots and pieces of land within such improvement district or assessed against such property according to the value of the lots and pieces of land therein as determined by the governing body of the city with or without regard to the buildings and improvements thereon or as set forth in the petition requesting such improvement or the 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 within the improvement district similarly benefited. The governing body may from time to time determine and establish by ordinance reasonable general classifications and formulae for the apportionment of the cost between the city and the area to be assessed, and the methods of assessing the special benefits, for various classes of improvements.

(b) This section shall not be construed to limit the adoption of any assessment plan for any improvement that recognizes varying benefit levels to property within the improvement district and imposes assessments in relation thereto.

**History:** L. 1957, ch. 99, § 8; L. 1959, ch. 72, § 3; L. 1983, ch. 63, § 1; L. 2003, ch. 120, § 3; July 1.