

10-114. Special assessments for city improvements; apportionment; ordinance. Whenever the governing body of any city shall issue internal improvement bonds to pay for the costs of any improvement the cost of which is chargeable against specific property, they shall apportion such cost by special assessments in installments, and the apportionment contained in the special assessment ordinance shall hold good for all the installments that are to be collected from the specific property chargeable with the costs of said improvement.

Such ordinance shall contain the total amount of assessments apportioned to each lot or piece of ground within the taxing district, and shall state the number of annual installments in which such special assessment is to be collected; and thereafter the city clerk shall certify, annually, at the same time as other taxes are certified, and until the special assessments so apportioned have been so certified, to the county clerk a full list of the property liable for the cost of such improvement, except such property upon which the special assessments aforesaid have been paid in full, together with the respective amounts due on each of said lots or pieces of ground, which amounts shall include the annual installments and interest on all unpaid balances for one year at the rate at which the bonds were issued, and such amount so certified shall be collected as other taxes are collected.

The ordinance apportioning such costs may provide for the collection of two installments with not to exceed interest for two years, or one installment and interest for one year or more, in the first year in which such assessment is to be collected, if the bonds for such improvement and interest on the same mature in such manner as to require such levy. The last amount so certified shall contain the installment with the interest to the date of maturity of the last outstanding bond. All or part of said installments, each installment being separately set out and designated by the year in which it is to be extended upon the tax rolls, may be included in one certificate.

History: R.S. 1923, § 10-114; Dec. 27.