

**13-1328. Notice of assessment; correction.** Within ten days after the report of the assessors has been filed, the clerk of the board shall cause a notice to be published once in the official paper of said board, stating, in substance, that a report of assessors has been filed apportioning and levying special assessments for the cost of such improvement against real estate, describing the same, and stating the amount of the special assessment levied against each lot or tract, and fixing a time, not less than five days from the date of the publication of such notice, when all persons aggrieved by or objecting to such report, upon any ground, may be heard to contest the same. At the time fixed in such notice, the board of park commissioners shall convene and hear the complaints of all persons interested, and shall have power to review, revise, alter, correct and amend the report of the assessors to any extent necessary to equalize and make such assessments just, equitable and impartial, and to correct all errors, wrong and injustice that may have been done to any person complaining of said report, and to hear, consider and determine all matters relating to such proceeding.

After hearing all persons complaining, the board of park commissioners shall confirm the report of the assessors as returned to them or amend the same, as it may deem just and equitable, and confirm the same as so amended, and thereupon the amounts charged against each tract of land shall become a special assessment and constitute a lien thereon. The decisions of the board of park commissioners correcting, altering, or amending and confirming the report of the assessors shall be entered of record and shall be final and conclusive, and such special assessments shall by the clerk of the board be certified to the county clerk within thirty days after the confirmation of such report and entered upon the tax rolls, and collected as other taxes under existing laws.

**History:** L. 1907, ch. 115, § 29; March 4; R.S. 1923, § 13-1328.