

**19-3540. Costs and expenses; tax levies; bonds; special or other reasonable assessment plan; notice and hearing; limitation on actions.** All the cost and expenses of the work provided for in this act shall be assessed against the lots and pieces of ground contained within the district in which the same is situated (exclusive of improvements) and shall be levied and collected as one tax, in addition to the other taxes and assessments, and shall be by the county clerk, when so ordered by the board, placed upon the tax roll for collection in the same manner as other taxes: Provided, The board may, in its discretion, provide for the payment of the costs thereof by installments instead of levying the entire tax or special assessment for such cost at one time and may issue and sell improvement bonds, which shall be issued in accordance with the provisions of the general bond law except as herein otherwise provided. Any bonds issued for such purposes shall be in addition to and may exceed the limits of bonds for any other purpose as provided for by law: Provided, If the board shall find that all of the property benefited by said improvements is benefited equally, the cost thereof may be assessed against such property on an area basis and notice of such finding and of said assessment shall be given by publishing the resolution fixing the assessments once a week for two (2) consecutive weeks in the official county paper: Provided further, That the board of county commissioners may determine and fix said cost thereof on the basis of any other reasonable assessment plan which will result in imposing substantially equal burdens or shares of the cost upon property similarly benefited, and in such event, notice of such assessment shall be given by publishing the resolution fixing the assessments once a week for two (2) consecutive weeks in the official county paper. Said resolution shall also fix a date for a hearing at which any property owner may object to the assessment made against his property, and after said hearing, the board may change said assessments or confirm the same.

Whenever the board shall have determined the cost of such improvements and apportioned such costs to the various lots or parcels of land in the district, it shall fix a date on or prior to which the assessments against such lots or parcels of land may be paid in full without interest, and if the assessment is paid in full as to any such lot or parcel of land, then each lot or parcel of land shall be relieved from any further liability for the cost of such improvement or for payment of any bonds thereafter issued in payment therefor. No suit to set aside the specific special assessments herein provided for, or to enjoin the making of the same, shall be brought, nor any defense to the validity thereof be allowed after the expiration of thirty (30) days from the time when the amount due on each lot or piece of ground liable for such assessment is ascertained and assessed.

*History:* L. 1961, ch. 472, § 5; L. 1965, ch. 186, § 1; April 16.