

**82a-1032. Works paid from special assessments; determination of benefits and assessments; levy of assessments; collections by county officers; bonds for not to exceed 20 year term.** If a resolution of the board provides that all or any part of the cost of the works contemplated is to be paid by special assessment against lands specially benefited by a project, the board shall appoint three (3) disinterested appraisers who shall recommend apportionment of the special assessment to the tracts of land subject to the special assessment. The appraisers shall have access to all available engineering reports and data pertaining to the works contemplated and may request additional engineering data or counsel necessary to carry out their duties. The appraisers shall take an oath to appraise fairly and impartially the benefits accruing to each tract of land and shall recommend the apportionment of assessment according to the relative benefits to be received by the several tracts of land subject to assessment. They shall make a written report of their findings to the board. Upon receiving the report, the board shall prepare a resolution which shall contain a list of the tracts of land found to be specially benefited and the amount of assessment to be levied against each tract. No assessment so specified against any tract of land shall exceed the estimated benefits to the land by the project. Each tract of land shall be legally described and the name of its owner or owners shall be set forth beside the description of each tract listed. After adopting the resolution, the board shall fix a time and place for hearing any complaint that may be made as to the estimated benefit to any tract of land appraised and a notice of the hearing shall be given by the board by one publication in a newspaper or newspapers of general circulation within the district at least ten (10) days prior to the date set for the hearing. The board at the hearing may alter the estimated benefit to any tract of land if, in its judgment, the benefit has been appraised too high or too low. The board shall immediately thereafter pass a resolution fixing the benefit to be assigned to each tract of land and providing for the benefit assessment thereof, which sum may be spread equally over a period of not to exceed twenty (20) years. The board shall immediately thereafter mail a written notice of the assessment to the owner or owners of each tract of land. The notice shall state that if the assessment is not paid in full within thirty (30) days from the date of notice, bonds will be issued and an assessment will be levied annually against the tract of land for a period of not to exceed twenty (20) years in an amount sufficient to pay the total assessment plus the interest due on the bonds. No action to set aside the assessment shall be maintained unless commenced within ninety (90) days from the date of the notice. The amount assessed against each tract of ground to pay for the special assessment bonds falling due each year and the interest thereon shall be levied, certified to the proper county clerk, and collected the same as other taxes.

**History:** L. 1972, ch. 386, § 13; July 1.