

#### **74.130 Classification of lands for assessments -- Report.**

- (1) The commission shall examine the real estate in the district that may be affected by the proposed water system, and classify it into five (5) classes according to the benefit it will receive from the construction and operation of the water system. The real estate receiving the most benefit shall be marked "class A," and the other classes shall be marked "class B," "class C," "class D" and "class E," respectively, the real estate receiving the smallest benefit being marked "class E." All real estate actually receiving water shall be placed in the highest classification. The amount of real estate owned by any person in each class, and the extent benefited shall be determined. The scale of assessment to be made by the commission upon the several classes shall be in the ratio of five (5), four (4), three (3), two (2) and one (1). The classification shall form the basis of the assessment of benefits to the real estate for all purposes.
- (2) If the commission believes that substantial injustice will be done any landowner by strict conformity to the five (5) class rule above, the classification may be changed by diminishing or increasing the number of classes so as to conform to existing conditions.
- (3) The commission shall make a report containing a statement of the estimated cost of the work and improvement to be made in the district, a description of all real estate in the district, showing the amount of real estate in each class, in tabulated form, and the names of the owners, and a statement of the estimated benefits that will accrue to each class of real estate by reason of the construction of the proposed improvements.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 938g-8.