

74.150 Assessment roll -- Statement of costs -- Hearing -- Final order -- Appeal.

- (1) After the classification of the land and the ratio of assessment of the different classes to be made has been confirmed by the county judge/executive, the commission shall prepare an assessment roll in duplicate, signed by the chairman and secretary of the commission, giving a description of all the land in the water district, the name of the owner, and the amount of assessment against each of the several tracts of land. In preparing this assessment roll the commission shall ascertain the total cost of the improvement, the cost of the proceedings and all wages paid or to be paid, and the total shall be the amount to be paid by the lands benefited. Attached to this water-assessment roll and filed with it, shall be a statement of all the costs of the work to be done, and five percent (5%) in addition to meet any unforeseen contingencies. This statement of costs shall also be made in duplicate and signed by the chairman and secretary of the commission. One (1) copy of the assessment roll and statement of costs shall be filed with the county clerk in which the proceeding is pending, and he shall then give at least ten (10) days' notice of the time of the hearing on the assessment roll and statement of costs.
- (2) At the time fixed for the hearing, the county judge/executive shall hear in a summary way all objections to the cost of the improvement, as set out in the statement made by the commission and filed with the assessment roll, and all objections to the assessments of lands therein set forth, and shall enter an order confirming the assessment roll, or directing the commission to change the assessments in accordance with the finding of the county judge/executive. The order of the county judge/executive confirming or modifying the assessment roll and statement of costs shall be final for all purposes if not appealed within thirty (30) days after the entry of the order. The county judge/executive shall also direct the clerk to certify to the treasurer of the commission a copy of the assessment roll as filed by the commission or changed by the county judge/executive. One (1) copy of the assessment roll shall be retained by the clerk and recorded as part of the record.

Effective: July 15, 1988

History: Amended 1988 Ky. Acts ch. 104, sec. 3, effective July 15, 1988. -- Amended 1978 Ky. Acts ch. 384, sec. 185, effective June 17, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 938g-10.