

**267.290 Assessment roll and statement of cost -- What to include.**

After the classification of the land and the ratio of assessment of the different classes has been confirmed by the county judge/executive, the board shall prepare an assessment roll or drainage tax duplicate, giving a description of all the land in the district, the name of the owner, so far as can be ascertained from the public records, and the amount of assessment against each tract of land. In preparing this assessment roll the board shall ascertain the total cost of the improvement, including the damages awarded to the owners of land and private ditches, the costs of the proceeding and all wages paid or to be paid, including the wages of the treasurer and employees of the board, and shall deduct any special assessment made against any railroad or highway. The remainder shall be the amount to be paid by the land benefited. This amount shall be assessed against the land according to the benefit received, as shown by the classification and ratio of assessment made by the viewers and confirmed by the court. Attached to this drainage assessment roll or filed with it shall be a statement of the cost of the work to be done, including the damages awarded to the owners of land and private ditches, the costs of the proceeding, all wages, salaries and fees, including fees to attorneys, engineers and other agents, and all other expenses, with five percent (5%) in addition to meet any unforeseen contingencies. This drainage tax roll and statement of cost shall be made in duplicate and signed by the president and secretary of the board. One (1) copy shall be filed with the secretary of the board and the other with the county clerk in the county in which the proceeding is pending.

**Effective:** July 13, 1984

**History:** Amended 1984 Ky. Acts ch. 111, sec. 193, effective July 13, 1984. -- Amended 1978 Ky. Acts ch. 384, sec. 407, effective June 17, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380-31.