

269.140 Commissioners shall assess land -- File report -- Contents of report -- Error not to invalidate assessment -- Subsequent assessments.

- (1) The board of commissioners shall, as of July 1 succeeding its appointment, assess and apportion upon the land within the boundary of the district of the corporation a tax of not more than twenty-five cents (\$0.25) and not less than ten cents (\$0.10) per acre per year for a period of ten (10) years in proportion to the benefits conferred. It shall file a written report of the assessment and apportionment with the county clerk, who shall not copy it in his records but file a certified copy in the Circuit Court of the county, or in the chancery branch thereof if there be one.
- (2) The commissioners shall enter in the assessment the names of all persons who, at the time of the assessment, are the owners or holders of land liable to be assessed. Opposite the name of the owner or holder they shall enter the tract owned or held, the number of acres as nearly as practicable, the name of the nearest resident, the rate of taxation per acre and the aggregate tax upon each tract for each of the ten (10) years.
- (3) No error or informality in the assessment, description or location of the property, or in the name of the party assessed, shall invalidate the assessment if the property can with reasonable certainty be located from the description given, nor shall any irregularity or informality in the execution of the duties of the commissioners or any failure of duty on their part render any assessment invalid.
- (4) After ten (10) years another assessment for ten (10) years may be in a like manner initiated and established, on the petition of the owners of more than one-half (1/2) of all the land within the boundary of the district of the corporation at that time.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2417a-3, 2417a-4.