

262.779 Annual assessments made, how -- Lien.

The annual assessments shall be made by the board of directors at the same time and in the same manner as provided in KRS 262.765 for taxes generally and shall be collected as provided in KRS 262.770. The assessments shall constitute liens against the land benefited and shall attach to the land, taking precedence over all other liens except state, county and municipal taxes and prior improvement assessments.

History: Created 1964 Ky. Acts ch. 116, sec. 5.