

## **IC 14-33-10**

### **Chapter 10. Assessments**

#### **IC 14-33-10-1**

##### **Assessment roll**

Sec. 1. (a) If the appraisers have determined that there are exceptional benefits to real property, the board of directors shall prepare an assessment roll from the appraisers' report as approved by the court. The assessment roll consists of the following:

- (1) A description of each parcel of real property exceptionally benefited.
- (2) The name of the owner as listed on the tax duplicate or described in the appraisers' report as approved by the court.
- (3) The amount of the assessment.

(b) The assessment roll shall be distributed as follows:

- (1) One (1) copy shall be recorded in the office of the recorder of each county in which real property exceptionally benefited is located.
- (2) One (1) copy shall be filed with the auditor of each county in which land of a district exceptionally benefited is located.
- (3) One (1) copy shall be kept on file in the office of the district.

(c) Assessments for exceptional benefits are a lien upon each parcel of real property against which the exceptional benefits are assessed from the date that the assessment is approved by the court.

*As added by P.L.1-1995, SEC.26.*

#### **IC 14-33-10-2**

##### **Payment**

Sec. 2. (a) The board shall give notice by publication at least two (2) times at weekly intervals:

- (1) in two (2) newspapers of general circulation in each county having land in the district; or
- (2) in one (1) newspaper in the county if there is only one (1) newspaper of general circulation;

that assessments are due and payable within sixty (60) days after the date of the last publication.

(b) Payment of assessments shall be made at:

- (1) the office of the board; or
- (2) if the court orders, the offices of the treasurers of the counties.

(c) The owners of real property assessed for exceptional benefits are entitled to make payment in full unless exceptional benefits are assessed annually and paid with special benefits taxes to the county treasurer. If payment is made in full, the board shall do the following:

- (1) Note the payment in the assessment roll in the board's office.
- (2) Give a receipt to the landowner paying the assessment.
- (3) Enter satisfaction of the lien of the assessment in the appropriate record in the office of the recorder where the assessment is recorded.

(d) The payment of the assessment does not relieve the real

property from being subject to the following:

- (1) A special benefits tax.
- (2) An annual assessment for maintenance and operation based upon the original exceptional benefit assessment.

*As added by P.L.1-1995, SEC.26.*

### **IC 14-33-10-3**

#### **Installment payments**

Sec. 3. (a) An assessment not paid in full shall be paid in annual installments over the time commensurate with the term of the bond issue or other financing determined by resolution adopted by the board. Interest shall be charged on the unpaid balance at the same rate per year as the interest charged on delinquent property tax payments under IC 6-1.1-37-9(b). All payments of installments, interest, and penalties shall be entered on the assessment roll in the office of the district.

(b) Upon payment in full of the assessment, including interest and penalties, the board shall have the lien released and satisfied on the records in the office of the recorder of the county in which the real property assessed is located.

(c) The procedure for collecting assessments for maintenance and operation is the same as for the original assessment, except that the assessments may not be paid in installments.

*As added by P.L.1-1995, SEC.26. Amended by P.L.67-2006, SEC.13; P.L.113-2010, SEC.96.*

### **IC 14-33-10-4**

#### **Delinquent tax or assessment**

Sec. 4. (a) An assessment is a lien on the real property assessed equal to taxes levied on the property. If an installment of an assessment is not paid when due, the real property is subject to the same rate of interest and penalty as is provided by statute for delinquent taxes. If an installment or assessment is not paid in the amount and at the time when due, the board shall prepare, certify, and file with the auditor of the county in which the real property assessed is located the amount of the assessment against the real property with the default in payment.

(b) The county auditor shall place the amount, together with interest and penalty, upon the tax duplicate to be collected as state and county taxes are collected at the next date for the semiannual payment of taxes. If the assessment, interest, and penalty are not paid at that time, the real property is subject to sale as is provided by statute for the sale of real property on which there are delinquent taxes. Upon the sale the proceeds shall be prorated equally among the assessment and any delinquent taxes. A sale for a delinquent tax or delinquent assessment does not extinguish the assessment.

*As added by P.L.1-1995, SEC.26.*