

**267.160 Viewers' classification of land for assessment -- Rate of assessment.**

- (1) The viewers shall meet on the day named in the notice provided by KRS 267.150, or as soon thereafter as practicable, and proceed with their work, for which the clerk shall furnish them with the duplicate plan of drainage adopted by the board. As soon after their first meeting as possible, the viewers shall examine the land in the district; the railroad property in the district; all other improvements, highways and bridges that may be affected by the proposed improvement; and all ditches, drains, ponds, lakes, creeks and watercourses in the district, or that are partly within and partly without the district. A majority of the viewers shall control and decide all questions.
- (2) The viewers shall classify the land in the district with reference to the benefit it will receive from the improvement. In the case of drainage, the degree of wetness of the land, its proximity to the ditch or a natural outlet and the fertility of the soil shall be considered in determining the amount of benefit it will receive by the construction of the ditch. Except as provided in subsection (3) of this section, the land benefited shall be separated into five classes. The land receiving the highest benefit shall be marked "Class A"; that receiving the next highest, "Class B"; that receiving the next highest, "Class C"; that receiving the next highest, "Class D"; and that receiving the smallest benefit, "Class E." The holding of any one landowner need not be all in one class, but the number of acres in each class shall be ascertained, though its boundary need not be separately marked on the ground nor shown on the map. The total number of acres owned by one (1) person in each class and the total number of acres benefited shall be determined. The total number of acres of each class in the entire district shall be determined and presented in tabulated form. The scale of assessment to be made by the board upon the several classes of land returned by the viewers shall be in the ratio of five (5), four (4), three (3), two (2) and one (1). Whenever five (5) mills per acre are assessed against the land in "Class A," four (4) mills per acre shall be assessed against the land in "Class B," three (3) mills per acre in "Class C," two (2) mills per acre in "Class D," and one (1) mill per acre in "Class E." This shall form the basis of the assessment of benefits to the land for drainage purposes, and in calculating the assessment against each landowner the board shall follow the classification.
- (3) If the viewers believe that existing conditions would cause substantial injustice to any landowner by strict conformity to the five-class rule, the classification may be changed by diminishing or increasing the number of classes to conform to such conditions, or the viewers may report the benefits they estimate will accrue to each tract of land without dividing the land into classes. If the classification is changed the viewers shall indicate to the board the ratio of assessment for such changed classification as compared with the five-class rule.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380-10.