

268.400 District assessment register -- Preparation by secretary -- Sheriff receipts register -- Copies to counties in district.

(1) As soon as the board has adopted the resolution relative to the issue of bonds, the secretary shall prepare a district assessment register in a well-bound book and as many copies thereof as there are counties in which any part of the district is located. This register shall contain the name of the owner of each piece of property found in the report of the appraisers in the assessment of benefits, a description of the property assessed, as modified, the minimum district assessment, the interest district assessment and the annual installment to be paid each year for the time the bonds are to run, except when the minimum district assessment has been previously paid.

(2) The district assessment register shall be in substantially the following form:

"The district assessment register of _____ district, in the County (Counties) of _____, Kentucky. Whereas the _____ district, located in the County (Counties) of _____ in the State of Kentucky, was duly established by the orders of the _____ County, and thereafter the plan for reclamation of the district and the report of the appraisers, containing the assessment of benefits and damages, were approved, and the proceedings referred to the board of _____ County, to cause such improvements to be made, and to levy an assessment upon the property in that district to pay for them, to issue bonds and cause the assessment to be collected, and whereas said board after ascertaining the cost of the improvements, did levy a district minimum assessment and a district interest assessment, and apportion them to the property in the district according to the ratio of benefits, which was also corrected and approved, the board now certifies that the following is a true and correct table of assessments so levied upon, and to be paid on each piece of property, together with the annual installments thereof, which shall become due and payable at the same time and place, and collectible by the same person and in the same manner that state and county taxes are payable and collected. This district assessment register is the authority of the tax collector of each county in which any part of the _____ district is located for demanding and collecting the assessments.

Name of owner _____

Post office address _____

Description of property assessed _____

Description _____

In what county located _____

No. of acres _____

Amount of assessed benefits..... \$ _____

Total amount of minimum district assessment..... \$ _____

Total amount of district interest assessment..... \$ _____

Total maximum assessment..... \$ _____

Amount to be collected for the year 19____

19____, \$ _____

Paid by _____ Collector.

Amount to be collected for the year 19____.....
19____.....\$_____

Paid by_____Collector.

Amount to be collected for the year 19____
19____,\$_____

Paid by_____Collector.

The collector of taxes in the County of _____ is hereby ordered to collect the above assessment and pay same to the treasurer at the time required by law each year. Done by order of the board of drainage commissioners of _____ County, Kentucky, on this the _____ day of _____, 19____.

Attest: _____Secretary
_____President

(Seal)"

- (3) Each assessment shall be on a separate sheet, and there shall be as many spaces prepared for the sheriff to sign as there are annual payments to be made. Each sheet shall be signed by the president and attested by the secretary, and the official seal of the board shall be attached at the bottom of each page. When the sheriff collects any annual installment of the assessment he shall give the payer a receipt and indorse it paid on the blank space on the assessment sheet.
- (4) When the district assessment register has been completed the secretary shall deliver a copy to the county clerk in each county where any part of the district is located and take his receipt therefor. The clerk shall file and keep it in his office as a permanent record.

Effective: January 2, 1978
History: Amended 1976 (1st Extra. Sess.) Ky. Acts ch. 14, sec. 248, effective January 2, 1978. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380b-26.