

268.470 Board may levy maintenance assessment -- Terms -- Purpose -- How recorded -- Collection.

- (1) To maintain and preserve any improvement and to defray the current expenses of the district, the board may, upon the completion of any improvement and on the first Monday in December in each year thereafter, levy an assessment upon each piece of property within the district, to be known as a maintenance assessment. This maintenance assessment, apportioned upon the basis of benefits assessed on account of original construction, shall not exceed ten percent (10%) thereof in any one (1) year, and shall be certified to the sheriff of each county in which property of the district lies as the annual installment of assessment is certified, and recorded in the same book, but in a separate column under the heading "maintenance assessment." This assessment shall not in any one (1) year exceed two percent (2%) of the original cost of construction, unless consent is first obtained in writing from the owners of two-thirds ($\frac{2}{3}$) of the property affected.
- (2) The sheriff shall demand and collect the maintenance assessment, make return, receive the same compensation and be liable for the same penalties for failure or neglect as is provided in KRS 268.420 for the annual installments of assessments. The maintenance assessment shall be payable and shall be collected at the same time each year that the other assessments of the district due that year are payable, shall bear the same penalties and shall be enforced in the same manner.

Effective: October 1, 1942

History: Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2380b-28a, 2380b-43.