## 266.150 Board's power to tax.

(1) For the purpose of building or repairing its levees the board may levy and have collected an annual tax, not exceeding fifty cents ($0.50) on the one hundred dollars ($100), on all property within the territory protected by the levee. The property shall be assessed and the tax collected in the same manner and subject to the same requirements as in assessing and collecting the county revenue. The proceeds of the tax shall be paid over by the sheriff to the treasurer of the board, and shall be used by the board in the building or repairing of its levees.

(2) This tax shall not be defeated on account of any irregularity in the proceedings that does not affect the substantial rights of the party complaining.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. secs. 2417c-13, 2417c-22.