## 267.300 Hearing on assessment roll and statement -- Notice -- Appeal -- Filing approved roll.

- (1) When the copies of the assessment roll and statement of costs are filed with the county clerk, the clerk shall give notice, by publication pursuant to KRS Chapter 424 in the county, of the filing of the assessment roll and statement, and that they will be heard on a date specified, which shall be not less than fifteen (15) nor more than thirty (30) days after the date of filing. The clerk shall also cause notices to be posted on the front door of the courthouse and in five (5) public places in the district more than ten (10) days prior to the hearing.
- (2) The county judge/executive shall hear in a summary way any objections to the cost of the improvement and to the assessment of land, and shall enter an order confirming the assessment roll or directing the board to change it in accordance with the finding of the court. No question or objection that could have been raised to the final report of the viewers or at any time before the filing of the assessment roll or statement of cost can be raised by exceptions to the assessment roll or statement of costs. The order of the county judge/executive shall be final and may be appealed from in the same manner as from orders confirming a report of the viewers.
- (3) The order shall direct the county clerk to certify to the county treasurer a copy of the assessment roll as filed by the board or as changed by the court. One (1) copy of the assessment roll shall be retained by the clerk and recorded as part of the drainage record. If land in any other county is assessed, another copy of the assessment roll so far as it relates to land in that county shall be filed with the county clerk of that county.

Effective: June 17, 1978

**History:** Amended 1978 Ky. Acts ch. 384, sec. 408, effective June 17, 1978. --Amended 1966 Ky. Acts ch. 239, sec. 184. -- Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380-31.