

## 2023 Kansas Statutes

**12-618. Taxing districts in cities of less than 80,000 population; systems; assessments or bonds; alteration of boundaries; reassessment of costs and expenses; time for suit or injunction.**

The governing body of such city shall have power to provide for one or more systems of sewerage, or drainage, or both, for such city, or for any part thereof, with one or more main sewers or drains and sewer or drains outlets, and to build, construct or purchase pumping stations, sewers, sewer service lines and drains by districts or otherwise, as the governing body may determine. In the case of sewer service lines constructed on private property, nothing in this act shall require the city to clean, maintain or replace such lines after the initial purchase or construction thereof. The costs and expenses of constructing or purchasing the said pumping stations, sewers, sewer service lines and drains, except as provided in K.S.A. 12-619, shall be assessed against the lots and pieces of ground contained within the district in which the same is situated, and shall be levied and collected as one tax, in addition to the other taxes and assessments, and shall be certified by the city clerk to the county clerk and be placed by him or her upon the tax roll for collection, subject to the same penalties, entitled to the same rebates and collected in the same manner as other taxes. Where any property has paid or shall pay its full proportion for pumping stations, general sewers or drains in one district it shall not be transferred to another district and thereby be made liable for taxation for pumping stations, sewers and drains in such other district. The governing body may in their discretion provide for the payment of the costs thereof by installments, instead of levying the entire tax or special assessment for such cost at one time; and for such installments they may issue improvement bonds of the city in the manner provided by law. Where the governing body of any city has not or may not divide such city into more than one district for sewer purposes, and such entire city thus constitutes one sewer district, such cities are hereby exempted from the provisions of this act insofar as the same provides for the levying of a tax or assessment against specific lots and pieces of ground in separate sewer districts, and such cities are hereby authorized to build and construct sewers and sewer systems, and for the purpose of paying for the same the governing body may issue general obligation bonds as provided by law.

The governing body of any such city which is located in a county having a population of less than one hundred eighty-five thousand (185,000) or more than two hundred thousand (200,000) may, by resolution:

- (1) Alter the boundaries of any district so as to include property which has been annexed subsequent to the creation of such district if such property is within the same watershed and will be served by the main sewer serving such district; and
- (2) reapportion and reassess, on the same basis as the original assessment, that portion of the costs and expenses incurred in the construction of sewer mains within such district which were assessed within the district prior to the passage of such resolution, and which remain unpaid, among all lots and pieces of ground within the district, including those added thereto by such resolution, and which receive benefits from such sewers.

No suit to set aside the special assessments herein provided for or to enjoin the making of the same shall be brought, nor any defense to the validity thereof be allowed, after the expiration of thirty (30) days from the time when the amount due on each lot or piece of ground liable for such assessment is ascertained.

**History:** R.S. 1923, § 12-618; L. 1955, ch. 77, § 1; L. 1967, ch. 84, § 1; L. 1975, ch. 57, § 1; July 1.