

## 2023 Kansas Statutes

**79-427. Apportionment of special tax or assessment on lot or tract in cities.** On demand of the county clerk or of any owner of any part of a lot or tract, as herein stated, or any obligee of a bond or other contract to convey any part of a lot or tract within any city of the first, second and third class, it shall be the duty of the city clerk to divide any special tax or assessment on said lot or tract in such proportion as the value of each part, exclusive of buildings or improvements, shall bear to the value of the entire lot or tract, exclusive of buildings or improvements, and thereupon and thereafter such special tax or assessment shall be carried upon the books of the city clerk as apportioned, and be so certified to the county clerk for listing upon the tax rolls of the county.

**History:** L. 1911, ch. 114, § 1; R.S. 1923, 79-427; L. 1927, ch. 325, § 1; June 1.