

**19-27,190. Same; levy of assessments; interest; payments in full; payments by taxing units.** At such meeting, or at any adjournment thereof, the governing body shall hear and pass upon all such objections to each proposed assessment, if any, and may amend the proposed assessments as to any lots, pieces or parcel of land, and, by resolution, levy the same as the special assessments against the lands described in the assessment roll. The assessments, with accrued interest, shall be levied as a special tax upon the property included therein, concurrent with general property taxes, and shall be payable in not more than 20 installments, as the governing body determines. The first installment shall be payable at the time of the first payment of general property taxes following the adoption of the assessment resolution unless such resolution was adopted and certified too late to permit its collection at such time. All assessments shall bear interest at such rate as the governing body determines, not to exceed the maximum rate of interest prescribed by K.S.A. 10-1009, and amendments thereto.

Interest on the assessment between the effective date of the resolution levying the assessment and the date the first installment is payable shall be added to the first installment. The interest for one year on all unpaid installments shall be added to each subsequent installment until paid. All of the installments, together with the interest accrued or to accrue thereon, may be certified to the county clerk in one instrument at the same time, and such certification shall be good for all of the installments, and the interest thereon payable as special taxes. Such assessment shall be collected in the same manner as other taxes of the county are collected and paid. The owner of any property so assessed, at any time prior to a date which shall be fixed by the governing body, may pay the whole of the assessment against any lot, piece or parcel with interest accrued to the date of payment to the county treasurer. The board of county commissioners and the governing body of any city or school district or other taxing unit, respectively, shall provide for and pay the amount assessed against property owned by them as provided by K.S.A. 79-1808, and amendments thereto, or they may pay the amounts so assessed from their general funds.

**History:** L. 1991, ch. 51, § 10; April 25.