

## 2023 Kansas Statutes

**12-6a30. Same; special assessments for projects; reduction or elimination of annual installments of assessments; prepayment of assessments.** (a) In addition to any other power provided by law and as a complete alternative to all other methods provided by law, the governing body may make, or cause to be made, projects identified in the petition submitted pursuant to either K.S.A. 12-6a28 or 12-6a29, and amendments thereto, and may levy and collect special assessments upon property in the district and provide for the payment of all or any part of the cost of the project out of the proceeds of such special assessments. If special assessments shall be levied to finance all or a portion of the cost of a project, the municipality shall follow the procedures in K.S.A. 12-6a01 et seq., and amendments thereto, to levy such assessments except that no assessments may be levied against the municipality at large and annual installments of the assessments may be levied as provided in subsection (b).

(b) If the method of financing for the project includes payment from the sources described in subsections (c) or (e) of K.S.A. 12-6a33, and amendments thereto, the ordinance or resolution of the municipality that authorizes the levy of special assessments may provide that the annual installments of such assessment for any year may be reduced or eliminated to the extent that, prior to the date the municipality certifies the tax levy of the municipality to the county clerk pursuant to K.S.A. 79-1801, and amendments thereto, the municipality has received sufficient funds from the sources described in subsections (c) and (e) of K.S.A. 12-6a33, and amendments thereto, to pay the debt service on any bonds issued under the provisions of this act, and amendments thereto, for the project which would have been paid by such annual installment. The municipality is not required to refund any prepayment of assessments after such prepayment is made to the municipality, and any prepayment of assessments under this section shall be in compliance with the provisions of K.S.A. 10-115, and amendments thereto.

**History:** L. 2009, ch. 122, § 6; July 1.