

**268.180 Board levies preliminary tax -- Purpose -- Collection -- Surplus to district fund.**

- (1) As soon as a district is referred to it by the court, the board shall levy a uniform tax of not more than fifty cents (\$0.50) per acre upon each acre of land within the district, as shown by the viewers' report, to be used to pay the expenses incurred in establishing the district, or to be incurred in organizing the district, making surveys and assessing benefits and damages and to pay other expenses necessary to be incurred before the board may provide funds to pay the total cost of improvements of the district. If the boundaries of the district are extended so as to include property not described and contained in the report of the viewers approved by the court, the same uniform tax shall be made on such other property as soon as it is included in the district.
- (2) This tax shall be payable as soon as levied. If not paid by December 1 of the year in which it is levied, it shall become delinquent and be returned to the sheriff of the county in which the property is located by the board. It shall be collected by the sheriff in the same manner and bear the same penalty as general state and county taxes. This tax shall be a lien on the property against which it is levied from the time of the levy.
- (3) In case the sum received from the levy exceeds the total cost of items for which it has been levied, the surplus shall be placed in the general fund of the district and used to pay the cost of construction.

**Effective:** October 1, 1942

**History:** Recodified 1942 Ky. Acts ch. 208, sec. 1, effective October 1, 1942, from Ky. Stat. sec. 2380b-13.