§ 15-1955. Proceedings for assessment and collection of cost.

1. Except as otherwise provided by law, all costs and expenses necessary for the formation, improvement and maintenance of a drainage improvement district shall be met from funds collected from the owners of lands benefited or affected or from public corporations as provided in title 19 of this article. The fiscal year shall start on the first day of July.

2. On or before the first day of July each year the department shall prepare and file for each existing or proposed district having outstanding indebtedness or for which the borrowing of money has been authorized, an itemized statement of the amounts that must be collected on the tax roll to be prepared that year to meet the fiscal obligations of the district for the following fiscal year, including retirement of outstanding or contemplated evidences of indebtedness, interest thereon, repayments to the drainage fund and all other costs of whatever name or nature. Such statement shall set forth separately each project or parts of a project or other items in such manner as to facilitate the preparation of the tax rolls as herein provided. The total of each such item shall further be subdivided to show the amount thereof to be paid by each county, town, city or village and the amount to be levied on the individual properties. This last amount shall be further subdivided to show the total amount to be levied and collected in each county, town, city or village, all as previously determined by the department.

3. Such statement shall be approved as to the various amounts by the Comptroller. Certified copies of each statement shall be filed with the Comptroller, with the clerk of the county legislative body, or such other similar official as shall have been designated by the county legislative body, the clerk of each town and the clerk of each city or village affected thereby.

4. The amount shown on each statement to be due from any county, town, city or village shall be by such municipality assessed, levied and collected in the same manner as provided by law with reference to general taxes and paid to the treasurer of the county, who shall

forthwith forward the same to the Comptroller to be paid by him into the drainage improvement district fund applicable to such district or proposed district or into the drainage fund. That portion of each such item which is to be levied on the individual properties in any town or city shall be handled as follows. The appropriate board of assessors shall ascertain from the maps filed and apportionment of cost filed or recorded, the various parcels liable for any part of such item and shall enter in appropriate columns in the annual assessment roll before the delivery thereof to the county legislative body the number of each such parcel, the name of the owner as far as the same can be ascertained by the assessors and the figure to be used in determining the amount to be borne by each parcel, be it area, enhancements, modified enhancements, assessed valuation or percentage, all as shown by the above-mentioned maps or statements. Should a parcel have been subdivided, each division shall be so entered separately and the area, enhancement or other figures shall be subdivided accordingly by the assessors.

5. The county legislative body shall each year, at the time the annual tax levy is made, levy upon each separate parcel so shown on the assessment rolls an amount which shall bear the same relation to the total to be collected as shown by the annual statement as the area, enhancement or similar figure assigned to that parcel bears to the total of all such areas, enhancements or similar figures. Should the board of supervisors discover errors in the work of the assessors, they hereby are specifically empowered to correct the same so that the full amount shown by the annual statement of the department shall be assessed upon the properties liable therefor and it shall be the duty of the assessors to aid the county legislative body in making such corrections.

6. The amount so levied shall be collected and shall be a like lien as general taxes until the amount thereof is paid to the county treasurer, superior in force and effect to all other liens except unpaid general taxes, provided, however, that the collection of such tax shall be enforced only by sale of the land or property assessed. On or before the first day of June in each year the county treasurer shall pay the amount so to be raised in his county, as shown by the annual statement of the department of the previous year, to the Comptroller who shall pay the

same into the drainage improvement district fund or into the drainage fund as the case may be. The tax collectors and county treasurers collecting and paying such taxes to the Comptroller shall be governed by and have all the powers specified in the Real Property Tax Law, which formerly were specified in articles 4 and 7 of the Tax Law for the collection of taxes and sale of property by county treasurers for unpaid taxes and redemption of lands.