§ 15-2123. Assessments; how levied and collected.

1. After the apportionment of cost has been made and filed in accordance with the provisions of section 15-2121 hereof, the board shall prepare a statement showing the name of each public corporation and a description of each parcel of real estate benefited by such reservoir and the amount to be borne by each as determined in the apportionment. The board shall also determine and state whether the amounts shall be paid in one sum or in annual installments, in such amounts as the board shall annually determine to be necessary.

2. A copy of such statement duly verified under the seal of the district shall be filed with the clerk of each county, town, village or city affected or containing any real estate which is benefited. The clerk of every such county, city, town or village shall make and deliver to the county legislative body of such county, the common council of such city, the board of trustees of such village, and the assessors of such town, city or village a copy of such statement.

3. The county legislative body of every such county shall levy and assess upon such county and upon each town specified in such statement the amount of such cost and expense which in such statement is certified to be the proportion thereof which should be borne by such county or such town as a whole, and the common council or other governing body of each city and the board of trustees of every such village shall in like manner levy and assess upon such city and village respectively the amount of such cost and expense which in such statement is certified to be the proportion thereof which should be borne by such city and village respectively. The assessors of each town or city, containing individual real estate upon which a proportion of such cost is assessed, shall enter on a separate page of their assessment roll a statement of the total amount to be paid by such individual real estate, a description of each parcel and of the property rights defined as real estate herein and the amount chargeable thereto, as contained in the statement filed. The county legislative body of each county wherein such property or land is situate shall levy and assess against each such parcel and each such property right defined as real estate herein the amount specified in the

statement, and shall by their warrant direct the collection thereof in the same manner and by the same procedure as general taxes are collected; and in case it is determined that the amount is to be paid in annual installments, the county legislative body or the assessors of the city, town or village, as the case may be, shall annually assess the annual installment to be paid by such county, city, town or village or person in the manner provided by this section until the whole amount shall be paid.

4. Upon the assessment of the cost as provided in this section, the amounts apportioned and assessed shall be paid and remain charges against the several public corporations and liens upon the several properties charged therewith, until paid or otherwise removed, superior in force and effect to all other liens except unpaid general taxes. All moneys collected under and by virtue of the provisions of this section shall be paid to the county treasurer of the county benefited or the county in which the town, city, village or real estate is located who shall pay the same on or before the first day of June in each year to the Comptroller of the state, who shall deposit the same in depository banks to the credit of the several funds of such district as herein provided. In event that it has been determined that the cost of the improvement shall be paid in installments, interest for one year at a rate not higher than the rate of interest secured by the obligations to which the assessments are applicable, and not more than sufficient to pay the same, shall be added to the amount of each installment, on the cost of the improvement less the installment or installments previously levied or assessed, and be collected in the manner provided for the collection of the principal of the assessment. In the case of default in payment of assessments or any installment thereof levied as herein provided, the same penalties shall be collected as are provided in the case of failure to pay general taxes within the time prescribed by law, and when collected shall be deemed a part of the assessment.

5. If the assessment, together with the amount appropriated by the state, be insufficient to pay the obligations issued on account of such improvement, the board shall make a new assessment or assessments, as the case may be, to make up the deficiency, and the owner and holder of

any obligations issued under title 21 of this article may by appropriate remedy compel the assessment of such deficiency.

6. Notwithstanding the provisions of subdivision four of this section, all moneys required to be collected under and by virtue of the provisions of this section may be paid directly to the river regulating district responsible for levying the assessment, provided the payment is made prior to the thirty-first day of October of the year in which the assessment is levied. Any direct payments received by the river regulating district shall be forwarded by the district to the state comptroller, who shall deposit the same in depository banks to the credit of the several funds of such district as herein provided. Upon receipt of any such direct payments, the river regulating district board shall notify the appropriate county treasurer to whom such payments would have been made under subdivision four of this section had not direct payment been made to the river regulating district. All moneys required to be collected and not paid directly to the river regulating district by the thirty-first day of October of the year in which the assessment is levied shall be payable to the county treasurer as provided under subdivision four of this section and shall be subject to a service fee of one percent of the total amount assessed which shall be added to the amount to be collected and which shall be in addition to any penalties which may be imposed in the case of failure to pay general taxes within the time prescribed by law and when collected, such penalties shall be deemed a part of the assessment. All service fees collected by county treasurers pursuant to this subdivision shall be retained by the county treasurer and deposited in the general fund of the county, provided the moneys collected under the annual assessment installment are paid to the comptroller of the state within thirty days of their receipt by such county treasurer. Otherwise, the county treasurer shall pay over the entire service fee collected to the comptroller of the state for deposit to the credit of the several funds of the river regulating district in the same manner as moneys collected under the annual installments of the assessments provided for herein.