§ 142.00 Real property liabilities; procedure for ascertaining the amount thereof. The amount of outstanding indebtedness on account of the acquisition of real property to be included in a debt statement, pursuant to subdivision two of paragraph a of section 135.00 of this chapter, shall be the value of such real property as determined by a court in a condemnation proceeding, or pursuant to the terms of a contract under which a municipality, school district in a city or fire district agrees to take title to such real property. If such real property has not been evaluated in any of the above ways, it shall be valued at the amount set forth therefor in the last completed assessment roll used for the levying of taxes of such municipality, school district or fire district. If, however, such real property is also evaluated on the current assessment roll of one or more other units of government, the amount of indebtedness shall be the highest value assigned to it by any current assessment roll in which it is evaluated. If title to such real property has vested in such municipality, school district or fire district, there shall also be included the amount of interest accruing from the date of vesting of title upon the unpaid award, contract price or assessed valuation of the real property, as the case may be.