

2023 Kansas Statutes

19-2651. Tax levy, use of proceeds; adoption and publication of resolution; protest petition and election. In order to provide funds to carry out the provisions of this act and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, the board of county commissioners may levy an annual tax on all the taxable tangible property in the county. In Pawnee and Stafford counties such tax levy may be made in an amount not to exceed 3/10 of one mill on such property.

No tax levy greater than the amount authorized by law prior to the effective date of this act shall be made under authority of this section until the county commissioners of the county proposing to make such levy shall have adopted a resolution specifying the tax levy proposed to be made and the proposition for which the tax will be levied. Such resolution shall provide that if a petition in opposition to the tax levy, signed by not less than 10% of the qualified electors in the county, is filed with the county election officer within 40 days after the publication of the resolution, the tax levy will not be made unless first approved at a question submitted election which shall be called for that purpose or at the next general election. Such resolution shall be published once each week for two consecutive weeks in a newspaper having general circulation in the county. In the event that no petition as specified above is filed in accordance with the provisions of such notice, the governing body of such county may make the tax levy specified in the resolution. If such a petition is filed as provided in such notice, the board of county commissioners of the county may notify the county election officer of the date of an election to be held to submit the question of whether such tax levy shall be authorized. If a majority of the electors of the county voting on the question are in favor of the tax levy, the governing body may thereafter make the same.

History: L. 1955, ch. 179, § 5; L. 1963, ch. 181, § 1; L. 1965, ch. 168, § 1; L. 1970, ch. 111, § 1; L. 1975, ch. 162, § 21; L. 1976, ch. 131, § 1; L. 1979, ch. 52, § 114; L. 1982, ch. 120, § 1; L. 1987, ch. 102, § 1; L. 1990, ch. 66, § 27; May 31.