

**68-709. Bond issues; tax levy; use of general and road funds; additional county levy; when road not constructed.** After the approved estimates have been filed with the county clerk and the cost to be assessed against the taxable property of the county and the taxability of the benefit district has been approximately determined by deducting from the total estimated cost all donations, subscriptions, state aid or federal aid that have been granted or promised, the board of county commissioners may issue from time to time as required, bonds of the county bearing interest at a rate not to exceed the maximum rate prescribed by K.S.A. 10-1009, and amendments thereto. The total amounts of bonds issued previous to completion of the improvement shall not exceed the amount of the estimated cost to be assessed against the county and townships and each tract of land within the benefit district. The principal of bonds shall mature not more than 20 years from the date of the first bond issued for the improvement.

Such bonds shall be disposed of by the board of county commissioners in the manner provided by law and the proceeds thereof shall be deposited with the county treasurer in a special fund for the improvement. After completion of the improvement, the application of state and federal aid, the ascertainment of apportionments to be charged against the taxable property in the county and township and the amount assessed against each tract of land within the benefit district, the board of county commissioners shall issue bonds of the county in the same manner as before provided in this section and the proceeds thereof shall be used in paying the remaining outstanding warrants, including interest thereon, issued for the improvement.

After any such bonds are issued the board of county commissioners shall levy annually a tax against all the taxable property of the county and the taxable property of the township and upon the lands within the benefit district, according to the apportionment of cost fixed upon such lands in all cases in proportion to the respective liabilities in an amount sufficient to pay the bonds falling due each year and the interest upon outstanding bonds. Such bonds shall be in addition to any other bonds which the county may by law be authorized to issue. The board may in its discretion pay the county's proportion of the costs out of the general fund and road fund of the county if such funds are sufficient for that purpose after deducting all other proper charges against such funds, and after such payment no general county levy shall be made for payment of the bonds. If any portion of the county's proportion of the cost is paid in such manner, the county levy shall be reduced proportionately thereto. The township board of any township affected by the benefit district may in its discretion, deposit with the board of county commissioners sufficient funds to pay the township's proportion or any part thereof of the cost of the road out of the general funds or road fund of such township, if such funds are sufficient for the purpose. If any of the township's proportion of the cost is paid in such manner, the township levy shall be reduced proportionately thereto. The board of county commissioners are hereby authorized to levy an additional county levy against the taxable property of the county in an amount not to exceed one mill in order to pay the county's proportion of the benefit-district road without the issuance of bonds and the board of township highway commissioners are authorized to levy not to exceed one mill against the taxable property of the township for the purpose of paying the township's share of the cost of the benefit-district road without the issuance of bonds.

There shall be no levy or collection of double taxes if petitions have been filed to change the course of one continuous road and where the course of such road has been changed by the filing of motion or petitions and it is not necessary to construct a part of the road contained in the first petition to complete the road. Any unnecessary part of the road shall not be built and no taxes shall be levied for the construction thereof.

**History:** L. 1909, ch. 201, § 9; L. 1911, ch. 249, § 3; L. 1917, ch. 265, § 9; L. 1919, ch. 246, § 6; L. 1921, ch. 218, § 3; R.S. 1923, 68-709; L. 1927, ch. 253, § 1; L. 1983, ch. 49, § 86; May 12.