

**79-2941. Warrants for emergencies, when; procedure; limitation of amount; notice and hearing.**

Whenever it shall be apparent to a majority of the members of any board authorized to levy taxes in any taxing district in any county adjoining a United States army post or military reservation, or to any officer solely charged with that duty therein, that the rates of levy in the particular taxing district under consideration are so limited as to be insufficient for the raising of funds necessary to supply the needs of such taxing district for general maintenance expenses for the current tax year, such officers or officer shall have the authority to issue warrants to meet such general maintenance expenses for the current tax year to the amount of money not exceeding 50% of the amount of money which can be raised in such taxing district by using the rates limited by law. No such authority to issue warrants shall be exercised until an application for such exercise shall be made to the state board of tax appeals, which body, if the evidence submitted in support of the application shall show an emergency need for the issue of warrants for the additional amount hereby authorized or any part thereof, is hereby empowered to order the issuance of such warrants as may be shown to be necessary, but no order for the issuance of such warrants shall be made without a public hearing before the state board of tax appeals conducted in accordance with the provisions of the Kansas administrative procedure act. In addition to notice to the parties, notice of such hearing shall be published in two issues of a paper of general circulation within the district applying for such authority at least 10 days prior to such hearing.

The notice shall be in such form as the state board of tax appeals shall prescribe, and the expense of such publication shall be borne by the district making application. At no time shall the issuance of such warrants authorized by the state board of tax appeals in any such taxing district exceed in amount 50% of the amount of money that can be raised by taxation in any such district for the current tax year under the existing rates.

**History:** L. 1941, ch. 371, § 1; L. 1988, ch. 356, § 327; L. 2008, ch. 109, § 109; L. 2014, ch. 141, § 116; July 1.