

**19-15,116. Same; financing of costs; issuance of bonds, procedure; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election; no-fund warrants.** The board of county commissioners of any county may for the purposes hereinbefore authorized and provided:

- (a) Receive and expend gifts;
- (b) receive and expend grants-in-aid of state or federal funds;
- (c) issue general obligation bonds of the county. If it is determined that it is necessary to issue more than \$300,000 in general obligation bonds for the purposes hereinbefore authorized, such bonds shall not be issued until the question of their issuance has been submitted to a vote of the qualified electors of the county and has been approved by a majority of those voting thereon at a general election or at a special election called for that purpose. Such election shall be called and held and bonds issued in the manner provided by the general bond law;
- (d) make an annual tax levy of not to exceed one mill for a period of not to exceed 10 years upon all taxable tangible property in the county for the purpose of creating a building fund to be used for the purposes herein provided 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, except that no such levies shall be made until a resolution authorizing the same shall be adopted by the board of county commissioners stating the specific purpose for which such fund is created, the total amount proposed to be raised, the number of years such tax levy shall be made and shall be published once each week for three consecutive weeks in the official county newspaper. Whereupon such levies may be made unless a petition requesting an election upon the proposition, signed by electors equal in number to not less than 10% of the electors of the county who voted for the secretary of state at the last preceding general election, is filed with the county clerk within 30 days following the last publication of such resolution. In the event such petition is filed, the board of county commissioners shall submit the question to the voters at an election called for that purpose and held within 90 days after the last publication of the resolution or at the next general election if held within that time and no such levies shall be made unless such proposition shall receive the approval of a majority of the votes cast thereon. Such election shall be called and held in the manner provided in the general bond law. Such building fund may be used for the purposes stated in the resolution establishing the same at any time after the making of the second levy and if there are insufficient moneys in the building fund for such purpose the board of county commissioners may, in the manner provided by the general bond law of the state issue general obligation bonds of the county in an amount which together with the tax levies will not exceed the total amount stated in the resolution creating such fund. All levies authorized under the provisions of this section shall be in addition to and not limited by any other act authorizing or limiting the tax levies of such counties. Counties are hereby authorized to invest any portion of the special building fund which is not currently needed in investments authorized by K.S.A. 12-1675, and amendments thereto, in the manner prescribed therein or in direct obligations of the United States government maturing or redeemable at par and accrued interest within three years from date of purchase, the principal and interest whereof is guaranteed by the government of the United States. All interest received on any such investment shall upon receipt thereof be credited to the special building fund, except that the board of county commissioners of any county which has heretofore established a building fund under the provisions of this act may, if it shall find that the amount of the fund as originally established is insufficient for such purposes, by resolution redetermine and increase the amount necessary to be raised for the purpose for which such fund was originally created and may make or continue to make an annual tax levy of not to exceed one mill upon all of the taxable tangible property of the county for the purpose of providing the additional funds contemplated by the supplemental resolution 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. Such supplemental resolution shall be published and shall be subject to petition for election and become effective in like manner as that provided for the original resolution;
- (e) issue no-fund warrants in the manner and form and bearing interest and redeemable as prescribed by K.S.A. 79-2940, and amendments thereto, except that they may be issued without the approval of the state board of tax appeals, and without the notation required by such section. The board of county commissioners shall make a tax levy at the first tax levying period after such warrants are issued, sufficient to pay such warrants and the interest thereon. All such levies shall be in addition to all other levies authorized or limited by law and the tax limitations provided by article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto, shall not apply to such levies;
- (f) use moneys from the general operating fund or other appropriated budgeted fund when such is available;
- (g) use moneys received from the sale of public buildings or buildings and sites without regard to limitations prescribed by the budget law;
- (h) or may combine any two or more of such methods of financing for the purposes herein authorized, except that counties shall first use funds received from the payment of insurance claims for damages sustained by any such public building before resorting to methods of financing herein authorized;
- (i) authorize the county engineer to supervise the work necessary for the purposes herein provided, including the right of such county engineer to have such work done by force account as well as by contract.

**History:** L. 1965, ch. 198, § 3; L. 1972, ch. 77, § 1; L. 1977, ch. 54, § 26; L. 1979, ch. 52, § 89; L. 1982, ch. 118, § 1; L. 2008, ch. 109, § 43; L. 2014, ch. 141, § 37; July 1.