

**19-2653. Same; tax levies to pay warrants; surplus funds.** Whenever no-fund warrants are issued under the authority provided by this act, 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, except that in lieu of making only one tax levy, such board of county commissioners, if it deems it advisable, may make a tax levy each year for not to exceed five years in approximately equal installments for the purpose of paying said warrants and the interest thereon. All such tax levies shall be in addition to all other levies authorized or limited by law and shall not be subject to the aggregate tax levy prescribed by K.S.A. 79-1947, and amendments thereto. Such warrants shall be issued, registered, redeemed and bear interest in the manner and in the form prescribed by K.S.A. 79-2940, and amendments thereto, except they shall not bear the notation required by such section and may be issued without the approval of the state board of tax appeals. Any surplus existing after the redemption of such warrants shall be handled in the manner prescribed by K.S.A. 79-2940, and amendments thereto. None of the provisions of the cash basis and budget laws of this state shall apply to any expenditures made, the payment of which has been provided for by the issuance of warrants under this act.

**History:** L. 1959, ch. 144, § 2; L. 2008, ch. 109, § 46; L. 2014, ch. 141, § 40; July 1.