

**79-1808. Special fund to pay special assessments on real estate owned by taxing unit or municipality; tax levy, use of proceeds.** Whenever any taxing subdivision or municipality of the state of Kansas is the owner of real estate against which special assessments are levied by any other taxing subdivision or municipality to pay for public improvements benefiting such real estate, the governing body or officer authorized to levy taxes for the taxing subdivision or municipality owning such real estate shall have authority to make such levies as may be necessary to provide funds to pay such special assessments against its property, and interest thereon, and, in the case of cities and counties, 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 and the proceeds thereof shall be placed in a special assessment fund. Said tax levy shall be separate and in addition to all other levies authorized or limited by law and shall not be subject to the aggregate tax levy limitation prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated, or acts amendatory thereof or supplemental thereto.

Such special assessment fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2936, inclusive, or acts amendatory thereof or supplemental thereto, except that in making the budgets of such taxing subdivisions or municipalities the amounts credited to and the amount on hand in, such special assessment fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such taxing subdivisions or municipalities.

**History:** L. 1949, ch. 479, § 1; L. 1951, ch. 480, § 1; L. 1979, ch. 52, § 196; July 1.