

**80-1413. Tax levies for funds to improve township roads; election.** The township board of any township may, upon resolution adopted by a majority of the board, submit to the qualified electors of the township who reside outside of the corporate limits of any city, at any general election or special election called for that purpose as provided by law for bond elections, the question of levying a special tax of not to exceed ten mills for a specified number of years for the purpose of raising funds with which to improve township roads. The township board shall have the authority to call such elections. At such election the question on the ballot shall be stated in substantially the following form: "Shall \_\_\_\_\_ township in \_\_\_\_\_ county, Kansas, levy a tax of \_\_\_\_\_ mills for \_\_\_\_\_ year(s) to raise funds for the purpose of improving the township roads?" If a majority of those voting on such question shall vote in favor thereof the township board shall levy the tax as authorized on all the taxable tangible property in such township which has a tax situs outside the corporate limits of any city. Such levy shall be in addition to all other taxes authorized or limited by law.

In counties not operating under the county road unit system, the proceeds of such levy shall be used by the township board for the sole purpose of grading, sanding, graveling or otherwise improving township roads and shall first be used on township roads which are mail routes and on roads leading from mail routes to schools and cemeteries in the township. In counties operating under the county road unit system, the county treasurer shall place the proceeds of such levy in a special fund to be used by the board of county commissioners for the sole purpose of grading, sanding, graveling or improving roads in the township voting such levy and shall first be used on roads which are mail routes and on roads leading from mail routes to schools and cemeteries in the township.

**History:** L. 1945, ch. 280, § 1; L. 1947, ch. 481, § 1; L. 1980, ch. 327, § 2; July 1.