

## 2018 Kansas Statutes

**17-1374. Same; acquisition of land; no-fund warrants.** (a) Whenever the board of trustees of any cemetery organized pursuant to K.S.A. 17-1342, and amendments thereto, determines it is necessary to acquire land to enlarge the cemetery and revenues are insufficient to finance the cost of acquisition of such land, the board shall adopt a resolution of intent to make application to the state board of tax appeals for authority to issue no-fund warrants to pay for the cost of such land and to have such land surveyed, platted into burial lots and otherwise prepared for burial purposes. The notice of intent shall be approved by a majority of the board of trustees. The notice of intent shall state the following: (1) A copy of the budget adopted for the current budget year; (2) the tax rate currently imposed; (3) the statutory tax levy authority of the district; (4) the proposed cost of acquisition of such land; and (5) a detailed explanation for the need of such land and why there are insufficient revenues to finance the cost of acquisition of such land.

Such resolution of intent shall be published once each week for two consecutive weeks in a newspaper of general circulation within the cemetery district. If within 30 days after the last publication of the resolution, a petition signed by at least 5% of the qualified voters of the cemetery district requesting an election upon such question, an election shall be called and held thereon. Such election shall be called and held in the manner provided by the general bond law, and the cost of the election shall be borne by the cemetery district. If no protest or no sufficient protest is filed or if an election is held and the proposition carries by a majority of those voting thereon, the board of directors may submit an application which conforms to the resolution of intent to the state board of tax appeals.

(b) If the state board of tax appeals finds that the evidence submitted in support of the application shows:

(1) The need for the acquisition of such land; (2) that there are insufficient revenues to pay for the cost of such acquisition and preparation of such land for burial purposes; and (3) the tax levying authority is insufficient to generate the revenues necessary to pay for the cost of acquisition and preparation of such land for burial purposes, the board may authorize the issuance of no-fund warrants for the payment of the cost of acquisition of such land and preparation of such land for burial purposes. The amount of such warrants shall not exceed \$35,000.

(c) No order for the issuance of such no-fund 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. Notice of such hearing shall be published at least twice in a newspaper of general circulation within the cemetery district applying for such authority at least 10 days prior to such hearing. The notice shall be in a form prescribed by the state board of tax appeals. The cost of such publication shall be paid by the cemetery district. Any taxpayer of the cemetery district may file a written protest against such application. Any member of the board of trustees of the cemetery district may appear and be heard in person at such hearing in support of the application. All records and findings of such hearings shall be subject to public inspection. Warrants issued pursuant to this section shall be paid no later than 15 years after issuance. The board of trustees may levy a tax sufficient to pay such warrants. Such tax levies may be levied outside of the aggregate tax levy limit prescribed by law.

**History:** L. 1999, ch. 134, § 1; L. 2008, ch. 109, § 38; L. 2014, ch. 141, § 32; July 1.