

## 2018 Kansas Statutes

**19-3606. Same; districts not to be organized or altered after July 1; budget; tax levy.** No fire district shall be organized in any county, or the boundaries thereof altered, in any year after the first day of July and in every such case it shall be the duty of the board of county commissioners at the time of the making of the annual county budget to include therein a section showing the proposed tax requirements and expenditures of all fire districts in the county. The county clerk shall at the time of spreading the tax levies of the county make a levy against all tangible taxable property situated in all fire districts in the county on the first day of July as organized or altered. The county treasurer shall credit all tax moneys and other funds belonging to each fire district to a fund identified by the name of such district and the same shall be expended as provided by law during the budget year for which levied.

**History:** L. 1953, ch. 161, § 6; April 13.