

## 2020 Kansas Statutes

**15-1015. Same; conveyances to district; tax levies; election.** (a) Subsequent to the establishment of the cemetery district and after the board has organized, the township board of any township owning a cemetery within the newly created district shall convey the township cemetery to the newly organized district, and the governing body of any city of the third class located within the organized district shall convey the city cemetery located either within or outside the district to the newly created cemetery district and the board of trustees or other governing board of any religious organization located within the district desiring to come under the provisions of this act shall convey its cemetery to the cemetery district. Thereafter, the board of directors is authorized to certify the levy of a tax of not to exceed 1 mill on all the taxable tangible property within the district for the purpose of maintaining and improving the cemeteries located within the newly organized district, including the maintenance and improvement of any abandoned cemeteries located therein.

(b) Whenever the board determines that the tax levy of 1 mill authorized by subsection (a) is insufficient to maintain and improve cemeteries, the board may adopt a resolution to certify a levy of a tax of more than 1 mill but not more than 3 mills in any year. Any such resolution adopted under this subsection shall state the total amount of the tax to be certified and shall be published once each week for two consecutive weeks in a newspaper of general circulation within the cemetery district. Whereupon such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition, signed by at least 5% of the qualified electors of the cemetery district, requesting an election upon the proposition to increase the tax levy in excess of the current tax levy, is filed with the county election officer within 30 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the electors of the cemetery district voting at an election called and held thereon. All such elections shall be called and held in the manner provided by the general bond law. Such taxes shall be levied and collected in like manner as other taxes, which levy the board shall certify, on or before August 25 of each year, to the county clerk who is hereby authorized and required to place the same on the tax roll of the county to be collected by the county treasurer and paid over by the county treasurer to the treasurer of such board.

(c) If a sufficient protest petition is not filed, or if an election is held pursuant to subsection (b) and the question is approved at such election, the tax levy herein authorized shall be levied by the board of county commissioners upon certification to them, by the board of directors of the cemetery district, of the rate of levy to be made. The tax so collected shall be paid over by the county treasurer to the treasurer of the cemetery district upon order of the board of directors of the district, which order shall be signed by the chairperson and secretary of the board.

History: L. 1953, ch. 475, § 3; L. 1969, ch. 111, § 2; L. 1975, ch. 132, § 2; L. 1996, ch. 200, § 1; July 1.