

2021 Kansas Statutes

3-321. Same; effect of not making a levy; limitations. In the event that any county is unconditionally authorized to make a tax levy under authority of K.S.A. 3-316, but the board of county commissioners of such county chooses, in any year, not to make such tax levy, or chooses to make a smaller tax levy for such purpose, such board of county commissioners may do so. In the event that the board of county commissioners of any county refrains from making a levy in any one or more years or making the full levy which it is authorized to make under K.S.A. 3-316 and the resolution adopted thereunder, the authority of such county to make a tax levy under K.S.A. 3-316 shall not thereby be extended beyond the original period specified in the resolution adopted under K.S.A. 3-316, nor shall the number of mills of tax authorized in any succeeding year be increased thereby.

History: L. 1981, ch. 111, § 6; April 25.