

## 2021 Kansas Statutes

**15-1017. Same; attachment of land in another county; petition; tax levies; transfer of moneys.** Land adjacent to an established cemetery district and not a part of any other organized cemetery district which lies in a county other than where the greater portion of the cemetery district to which it seeks to be attached lies may be attached to the said cemetery district in the manner hereinafter provided. Upon presentation to the board of county commissioners of the county in which the greater part of the cemetery district lies, of a petition setting forth the boundaries of the area which desires to be attached to said cemetery district and signed by not less than fifty-one percent (51%) of the qualified electors of said area, to be determined by enumeration taken and verified for this purpose by some qualified elector of said area, it shall be the duty of the board of county commissioners, at its next regular meeting, to examine said petition. If said board finds that the petition is regular and in due form as herein provided, the board shall notify the board of trustees of such cemetery district and forward a copy of the petition filed. Said board of trustees shall return the petition accompanied by a copy of a resolution adopted by the board of trustees of said cemetery district which resolution shall state that said board desires such area to be attached to the cemetery district.

Upon receipt of the petition and the resolution the county commissioners shall issue an order attaching such territory to the cemetery district and notice of such attachment shall be given to the county clerk of the county wherein the territory seeking to be attached is situate. Said attachment shall take effect on the first day of March next following the entry of said order. Such attached territory shall be subject thereafter to the tax levied by the cemetery district which district shall certify such levy to the county clerk of the county of the territory attached, together with its budget, and such county clerk shall levy such tax on all the taxable tangible property of the county in said cemetery district. The treasurer of the county shall transfer before the fifteenth day of January and July of each year, all moneys in his or her hands belonging to said cemetery district, including all moneys for the payment of bonds or interest of said district to the treasurer of the district and the treasurer receiving said moneys shall issue a receipt therefor and forward it to the treasurer of the county from which the money was sent. Expenditures shall be made as provided in K.S.A. 15-1015, and all acts amendatory thereof, and the tax levied by the district shall be subject to and limited by provisions of K.S.A. 15-1015, and all acts amendatory thereof.

**History:** L. 1955, ch. 130, § 2; June 30.