

## 2012 Kansas Statutes

**19-3610. Same; tax levies; use of proceeds, limitations; election on levies, when.** (a) The board of county commissioners each year shall levy an ad valorem tax on the taxable tangible property within each fire district in the county organized by virtue of this act, including or excluding such property within any city in each district as the case may be, as is required by the budget of each district. All proceeds of such levy shall be used to carry out the powers, duties and functions of the governing body of the fire district as specified in K.S.A. 19-3601a, and amendments thereto. Except as otherwise authorized by this section, the board of county commissioners shall not make a levy, in any year, in any fire district in excess of five mills upon the property in the district. Whenever a fire district has contracted with any other fire district, city or township or private entity within the vicinity of the district to furnish fire protection to the district, the board may make a tax levy which produces a sum not exceeding the amount payable to the other fire district, city or township or private entity under such contract during the budget year for which the tax levy is made.

(b) The board of county commissioners of any county, when authorized by a majority of the electors of any fire district voting at an election called and held thereon, may levy a tax of more than five mills but not more than seven mills in any year upon the property within such district. Such election shall be a question submitted election and shall be called and held in the manner provided for the calling and holding of elections upon the question of issuance of bonds under the provisions of K.S.A. 10-120, and amendments thereto.

**History:** L. 1953, ch. 161, § 10; L. 1961, ch. 159, § 1; L. 1974, ch. 128, § 1; L. 1992, ch. 132, § 2; L. 2004, ch. 166, § 1; July 1.