

## 2012 Kansas Statutes

**68-5,100. County roads; construction and maintenance; tax levy, use of proceeds; election required.** The board of county commissioners of any county is hereby authorized to levy an annual tax of not to exceed five mills upon all taxable tangible property in the county for the purpose of providing funds for the construction, reconstruction, improvement, repair and maintenance of county roads and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county. Before any county shall be authorized to levy a tax under the authority of this act, the board of county commissioners shall submit such proposition to the electors of the county at an election called and held for such purpose. Elections called and held under the provisions of this act shall be called and held in the manner provided for the calling and holding of elections upon the question of issuing bonds under the provisions of K.S.A. 10-120, and amendments thereto. If a majority of the votes cast and counted on such proposition at any such election shall be in favor thereof, the board of county commissioners may levy the tax provided for herein.

Tax levies made under the authority of this act shall be in addition to tax levies authorized and limited under the provisions of K.S.A. 79-1947, and amendments thereto.

**History:** L. 1974, ch. 102, § 1; L. 1979, ch. 52, § 166; L. 1990, ch. 66, § 46; May 31.