

24-1219. No-fund warrants for initial expenses; annual tax levies for general fund expenses; increased levies, procedure; tax levies for no-fund warrants and bonds; structure maintenance fund. (a) The district board may issue no-fund warrants to pay for initial organizational, engineering, legal and administrative expenses of the district except that the amount so issued shall not exceed the product of two mills times the assessed valuation of the taxable tangible property within the district. Such warrants shall be issued, bear interest and be retired in accordance with the provisions of K.S.A. 79-2940, and amendments thereto, except that the approval of the state board of tax appeals shall not be required. Whenever warrants have been issued under this section, the board shall make a tax levy at the first tax levying period, after such warrants are issued, sufficient to pay such warrants and interest.

(b) Following incorporation of the district by the secretary of state, the board shall have authority to levy annually a tax of not to exceed two mills to create a general fund for the payment of engineering, legal, clerical, land and interests in land, installation maintenance, operation and other administrative expenses and such tax may be against all of the taxable, tangible property of the district. Whenever the board desires to increase the mill levy for such purposes above two mills, it may adopt a resolution declaring it necessary to increase such annual levy in an amount which together with the current levy shall not exceed a total of four mills. Any such resolution shall state the total amount of the tax to be levied and shall be published once each week for two consecutive weeks in a newspaper of general circulation in the 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 requesting an election upon the proposition to increase the tax levy in excess of the current tax levy, signed by not less than 5% of the qualified electors in the district is filed with the county election officer within 60 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 qualified electors voting at an election called and held thereon. All such elections shall be called and held in the manner prescribed for the calling and holding of elections upon the question of the issuance of bonds under the general bond law.

(c) There is hereby authorized to be established in the watershed districts of the state a fund which shall be called the structure maintenance fund. The fund shall consist of moneys deposited therein from funds received according to provisions of the watershed district law. The amount of funds that may be deposited annually shall be a maximum of 0.35% of the construction cost of the structure. Moneys in the structure maintenance fund may be used for the purpose of engineering, reconstruction and other required maintenance and other expenses relating to the maintenance of a structure. The watershed board of directors is hereby authorized to invest any portion of the structure maintenance fund, which is not currently needed, in investments authorized by K.S.A. 12-1675, and amendments thereto. All interest received on any such investment shall be credited to the structure maintenance fund.

(d) The district board shall have authority to levy a tax, after improvement bonds have been issued in accordance with K.S.A. 24-1214, 24-1215 and 24-1220, and amendments thereto, sufficient to pay such bonds and interest.

History: L. 1953, ch. 477, § 19; L. 1955, ch. 201, § 12; L. 1961, ch. 193, § 16; L. 1985, ch. 117, § 1; L. 1987, ch. 122, § 8; L. 1990, ch. 119, § 1; L. 2008, ch. 109, § 56; L. 2014, ch. 141, § 50; July 1.