

## 2023 Kansas Statutes

**68-596. County rural highway system; tax levy, use of proceeds; election required.** The board of county commissioners of any county adopting the provisions of this act is hereby authorized to make an annual tax levy of not to exceed five mills on all the taxable tangible property in the county outside of incorporated cities for the construction, reconstruction, improvement, repair and maintenance of "local service roads" and bridges and culverts located thereon within the county and for the purchase of tools, machinery and equipment to be used upon such 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. Such levy shall be in addition to all other levies now or hereafter authorized by law for road purposes and only one mill of such levy shall be subject to the aggregate tax levy limitation prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated and amendments thereto. The board of county commissioners of any county adopting the provisions of this act may upon resolution adopted by a majority of the board, submit to the qualified electors of the county residing outside of the corporate limits of any city, at any general election or special election called for that purpose as provided by law for bond elections, the question of levying a special tax of not to exceed five mills for not to exceed two years for the purpose of raising funds for which to improve "local service roads." At such election the question on the ballot shall be stated in substantially the following form: Shall the county levy a tax of \_\_\_\_\_ mills for \_\_\_\_\_ years to raise funds for the purpose of improving "local service roads"? The judges of the election shall have the power to determine the residence qualifications of the voters under this act. If a majority of those voting on such questions shall vote in favor thereof, the county board shall levy the tax as authorized on all the taxable tangible property in such county which has a tax situs outside the corporate limits of any city. Such levy shall be in addition to all other taxes authorized or limited by law. The proceeds from such levy must first be used on mail routes and school bus routes.

**History:** L. 1970, ch. 273, § 6; L. 1979, ch. 52, § 165; July 1.