

79-1482. Statewide reappraisal of real property; tax levy to pay costs of reappraisal. The board of county commissioners of each county is hereby authorized to levy a tax upon all taxable tangible property in the county in an amount necessary to pay all costs incurred in conducting programs of countywide reappraisal and complying with the provisions of this act. The proceeds of such tax levies shall be credited to a special countywide reappraisal fund and shall be used only for the purposes of implementing the provisions of this act. Such countywide reappraisal fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2937, and amendments thereto, except that in making the budgets of such counties the amounts credited to, the amount on hand in such special fund, and the amount expended therefrom shall be shown thereon for the information of the taxpayers of the county.

History: L. 1985, ch. 314, § 7; L. 1990, ch. 66, § 54; May 31.