## **2021 Kansas Statutes**

**19-3107. Uncared for cemeteries or burial places; tax levy, use of proceeds.** In any county in which there is located a cemetery or other burial place in which ten (10) or more human bodies have been interred and which cemetery or burial place has not been cared for, for a period of the last five years, the board of county commissioners of said county is hereby authorized to provide for the care of such cemetery or burial place. For the purpose of providing funds for such care 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, said board may make an annual tax levy on all taxable tangible property of said county. **History:** L. 1951, ch. 233, § 1; L. 1970, ch. 100, § 27; L. 1975, ch. 162, § 24; L. 1977, ch. 99, § 1; L. 1979, ch. 52, § 124; July 1.