

## 2021 Kansas Statutes

**71-507. Refraining from making authorized levy; effect.** If any community college is unconditionally authorized to make a tax levy under authority of article 5 of chapter 71 of Kansas Statutes Annotated, but the board of trustees of the community college chooses, in any year, not to make the levy, or chooses to make a lesser levy than authorized, the board of trustees may do so. If the board of trustees of the community college refrains from making a levy in any one or more years or from making the full levy which it is authorized to make under K.S.A. 71-501, and amendments thereto, and the resolution adopted thereunder, the authority of the community college to make a tax levy under K.S.A. 71-501, and amendments thereto, shall not thereby be extended beyond the period of time specified in the resolution, nor shall the mill rate of the tax levy authorized for any succeeding year be increased thereby.

**History:** L. 1986, ch. 258, § 2; May 15.