

**18-211. Tax levy to pay debts; exemption from debts of other county.** In order to fully carry out the provisions of K.S.A. 18-210, it is hereby made the duty of the board of county commissioners of the county to which said territory formerly belonged, when they shall have levied a tax upon the property of their county (which tax must be uniform throughout their county), for the purpose of raising funds to pay off, in whole or in part, either principal or interest, any indebtedness existing against said county at the time of such change and detachment, to cause the clerk of their board to certify, under the seal of their board, a statement of the amount of such levy, and transmit the same to the clerk of the board of county commissioners of the county to which said territory has become attached; and it shall be the duty of such clerk at the time he receives such statement, to levy a tax to the amount therein stated, upon the taxable property included within the limits of such detached territory, according to the last assessed value thereof; and it shall be the duty of such clerk at the time he completes the tax list, as required by law, to carry out said tax against such taxable property, including such detached territory, in a column by itself, and the same shall be delivered and charged to the treasurer, collected and treated in all other respects in the same manner as now or hereafter to be provided by law for the collection of other county taxes; and it shall be the duty of said treasurer to pay the same over, from time to time, as the same is collected, to the county treasurer of the county to which the same belongs, taking his receipt therefor, which receipt shall be his voucher on settlement therefor: Provided, however, The said treasurer shall retain therefrom the sum of five percentum on said amount so collected, which shall be placed by him in the county treasury of his county, as the absolute and unconditional property of said county as a full compensation to said county for trouble and expenses incurred in the collection of said tax; and it shall be the duty of the board of county commissioners of the county to which said territory is attached, at the time or times they levy any tax in their county for the purpose of raising any funds to pay, in whole or in part, either principal or interest, any indebtedness existing against said county at the time of such change and attachment, to exempt from such levy and tax the property included within the limits of such attached territory.

**History:** L. 1872, ch. 96, § 10; Feb. 29; R.S. 1923, 18-211.