

**68-559a. Roads and bridges, construction and reconstruction; tax levy, use of proceeds; extension of period for levy; protest petition and election.** The board of county commissioners of any county is hereby authorized to make an annual tax levy of not to exceed 2 mills upon all the taxable tangible property in the county for the purpose of construction and reconstruction of county roads and bridges 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. The tax levy may be made annually for a period not to exceed five years. The board of county commissioners shall determine the amount necessary to be levied each year within the limitation prescribed by this section. The tax levies shall be in addition to all other tax levies authorized by law and shall be in addition to the aggregate limit prescribed by K.S.A. 79-1947, and amendments thereto. Such special road and bridge fund shall not be subject to the provisions of K.S.A. 79-2925 to 79-2941, both sections inclusive, and amendments thereto, except that in making the budgets of such counties the amounts credited to and the amount on hand in, such special road and bridge fund and the amount expended therefrom shall be shown thereon for the information of the taxpayers of such counties.

In any county where the board of county commissioners has previously adopted the provisions of this section and at the conclusion of the five-year period additional funds for road and bridge purposes are needed, the board of county commissioners may extend the provisions of this section for an additional five years by adopting a resolution which shall be published once each week for two consecutive weeks in the official county newspaper, or if there is none, in a newspaper of general circulation therein. No such resolution shall take effect until 90 days after its final publication. If within 90 days of the final publication of such resolution, a petition signed by a number of electors equal to not less than 5% of the number of electors who voted at the last preceding regular election in such county is filed in the office of the clerk of such county demanding that such resolution be submitted to a vote of the electors it shall not take effect until submitted to and approved by a majority of the electors voting thereon. Any election held hereunder shall be noticed and held in the manner provided for general bond elections as set forth in K.S.A. 10-120, and amendments thereto. In the event that a resolution is submitted to a vote of the electors under this section, and the resolution is rejected by the voters, the board of county commissioners shall not adopt another resolution under this section to impose a tax levy of more than 1 mill sooner than 18 months after such election of rejection.

**History:** L. 1945, ch. 275, § 1; L. 1971, ch. 221, § 1; L. 1979, ch. 52, § 164; L. 1983, ch. 228, § 1; July 1.