

**79-1608. Transfer of general fund moneys to special assessment equalization fund; use of moneys; retransfers, when.** The board of county commissioners of any county by resolution is hereby authorized and empowered to transfer at the close of any budget year all or any part of the balance of the money in the county general fund, and subject to legal expenditure in such year, to a special appraisal fund. Upon the adoption of such resolution, a copy thereof shall be delivered to the county treasurer and the treasurer shall credit the amount provided in such resolution to such special fund and shall debit the general fund.

Such transfers may be made notwithstanding the provisions of K.S.A. 79-2925 to 79-2937, and amendments thereto. All moneys credited to such special fund shall be used by the county for the purpose of assuring that all property in the county is classified and appraised according to law and for the purpose of the employment of or contracting for appraisal assistance, hearing officers or panels and arbitrators. Such special appraisal 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, and 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.

If the board of county commissioners shall determine at any time that all or any part of the money which has been transferred to such special fund is not needed for the purposes for which so transferred, the board of county commissioners is hereby authorized and empowered by resolution to retransfer such amount not needed to the general fund of the county, and such retransfer and expenditure thereof shall be subject to the provisions of K.S.A. 79-2925 to 79-2937, and amendments thereto.

**History:** L. 1958, ch. 29, § 2 (Special Session); L. 1988, ch. 377, § 10; L. 1992, ch. 282, § 11; Jan. 1, 1993.