

**79-1964b. Increased levy in taxing districts in counties adjoining regular army post or military reservation; procedure; limitation; section inapplicable to certain taxing subdivisions.** Whenever it shall be the opinion of the majority of the members of any body authorized to levy taxes in any taxing district other than a city, county or community college located in any county adjoining a regular army post or military reservation, or of any officer solely charged with that duty therein, that the rates of levy in the particular taxing district under consideration are so limited as to be insufficient for the raising of the funds necessary to supply the needs of such taxing district for general or maintenance expenses for the current tax year, such levying officers or officer shall have authority to fix rates of levy in such district which will raise an amount of money for such taxing district not exceeding by 50% the amount of money which can be raised in such taxing district for the current tax year by using the rates limited by law. No such authority shall be exercised until an application for its exercise shall be made to the state board of tax appeals, which body, if the evidence submitted in support of the application shall show an emergency need for the additional amount hereby authorized or any part thereof, is hereby empowered to order such increase as may have been shown to be necessary, but no order for the making of such increased levy shall be made without a public hearing before the state board of tax appeals conducted in accordance with the provisions of the Kansas administrative procedure act. In addition to notice to the parties, notice of such hearing shall be published in two issues of a paper of general circulation within the district applying for such authority at least 10 days prior to such hearing. The notice shall be in such form as the state board of tax appeals may prescribe, and the expense of such publication shall be borne by the district making application. At no time shall any increase authorized by the state board of tax appeals in any such taxing district exceed by more than 50% the amount of money that can be raised by taxation in any such district for the current tax year.

**History:** L. 1941, ch. 371, § 3; L. 1973, ch. 393, § 38; L. 1988, ch. 356, § 323; L. 2008, ch. 109, § 102; L. 2014, ch. 141, § 109; July 1.