## 2021 Kansas Statutes

17-1344. Same; board of trustees; officers; bond; expenditures; tax levies; election upon petition. Upon the establishment of said cemetery district, the cemetery conveyed thereto shall become the property of said district and the township trustee of every township, a portion of which is included in said district, and the mayor of the city shall constitute a board of trustees, having full power and control of said cemetery, except that if any such cemetery district is formed by the joining of one city and only one township, the treasurer of such city shall be the third member of said board of trustees. Said board of trustees shall elect from their own membership a chairman and may select from their own membership or otherwise, a secretary, whose terms of office shall be fixed by the board of trustees. The treasurer of the city of the second or third class which is included in the cemetery district may be treasurer of the cemetery district and when said city treasurer shall act as treasurer of the cemetery district, the bond given by said treasurer to the city shall also cover funds of the cemetery district which come into the hands of the said treasurer.

Whenever the board of trustees shall select a treasurer for the cemetery district who is not the city treasurer, the board of trustees shall provide such treasurer with a corporate surety bond in a sum fixed by the board and conditioned on the safekeeping of such funds and the accounting for the same whenever called upon so to do by said board of trustees. All expenditures made by the board of trustees shall be paid by warrants drawn on the treasurer and signed by the chairman and secretary of the board.

Said board of trustees may authorize a tax of not to exceed two (2) mills to be levied by such cemetery district for the purpose of maintaining and improving said cemetery. Such tax shall be levied within the city by the governing body of the city and in the district outside the city such tax shall be levied by the board of county commissioners upon certification to them, by the board of trustees, of the rate of levy to be made, except that, if the amount of the levy fixed by the board of trustees under this section is greater than one (1) mill and a valid petition in opposition to the amount of such levy in excess of one (1) mill, is filed with the county election officer of each such county within fifteen (15) days of the date such levy is certified to the board of county commissioners of each such county, the amount of the levy authorized to be fixed for such year by the board of trustees under this section shall not exceed and the amount of such levy shall be deemed to be one (1) mill. Any petition in opposition to the amount of such levy in excess of one (1) mill shall be valid if it is signed by at least two percent (2%) of the qualified electors in said cemetery district. The tax so collected shall be paid over by the county treasurer to the treasurer of the cemetery district upon order of the board of trustees of the cemetery district which order shall be signed by the chairman and secretary of said board.

**History:** L. 1941, ch. 176, § 3; L. 1943, ch. 129, § 1; L. 1949, ch. 189, § 2; L. 1951, ch. 202, § 1; L. 1975, ch. 132, § 3; July 1.