

## 2021 Kansas Statutes

**19-27,156. Golf courses in certain counties; capital improvements; tax levy, use of proceeds; adoption and publication of resolution; protest petition and election.** The board of county commissioners of any county having a population of less than 8,000 and an assessed taxable tangible valuation of more than \$30,000,000 may make an annual levy of not to exceed one mill upon all taxable tangible property within the county for the purpose of creating a fund to be used for the acquisition of capital improvements for any golf course owned and operated by such county 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. Such fund also may be used for the operation and maintenance of any such golf course.

No such tax levy shall be made under the authority of this act until the board of county commissioners adopts a resolution authorizing the same and stating the purpose for which the levy is to be made. Such resolution shall be published once each week for two consecutive weeks in the official county newspaper. If, within 60 days following the last publication of the resolution, a petition in opposition to the levy signed by not less than 5% of the qualified electors of the county is filed with the county election officer, no such levy shall be made unless and until the same is approved by a majority of the qualified electors of the county voting thereon at a special election called and held for such purpose. Any such election shall be called, noticed and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto.

**History:** L. 1977, ch. 85, § 1; L. 1979, ch. 52, § 115; L. 1990, ch. 66, § 29; L. 1993, ch. 188, § 1; July 1.