

## 2021 Kansas Statutes

**19-2876. Same; tax levies; funds, uses; budgets, approval by county commissioners; cash-basis law applicable; claims, presentment and payment.** Subject to the provisions of K.S.A. 19-2876c, the board may levy annually a tax upon the assessed taxable tangible property within the district at a rate of not to exceed two (2) mills, and the fund created thereby shall be known as the general fund from which certain funds may be transferred and used as provided in this act. All money paid to the district for leases or concessions and all other money, other than proceeds from the sale of bonds and tax money to retire bonds and pay the interest on such bonds, shall be paid into the general fund: Provided, That money received by gift or bequest, shall, if the donor so specifies, or if the money be restricted to a particular use, be placed in a separate fund and be used only for the purposes specified, and such money may be used without regard to the budget. Such fund shall be used for the operation and maintenance, and other general expenses of the park and recreation district and may be used to acquire land and make improvements. Prior to August 1 of each year the board shall prepare a budget and otherwise comply with the general budget law applying to the taxing subdivisions and municipalities of the state except as provided by this act: Provided, That the final budget shall not be adopted unless and until it has been approved by the board of county commissioners of Johnson county.

The district, its board, and its officers shall also comply with article 11 of chapter 10 of the Kansas Statutes Annotated, known as the cash-basis law or any amendments thereto. All tax money collected by the county treasurer for the district shall be paid to the treasurer of the district and notice of such action, showing the amount, proper fund credit and the date, shall be sent to the secretary of the board.

All claims against the board for money owed shall be presented and paid in the same manner as provided for in the uniform procedure for payment of claims act set out in K.S.A. 12-105a and 12-105b, and any amendments thereto, except as otherwise provided in this act. History: L. 1953, ch. 170, § 18; L. 1961, ch. 152, § 1; L. 1963, ch. 189, § 3; L. 1965, ch. 176, § 1; L. 1967, ch. 157, § 1; L. 1969, ch. 158, § 7; L. 1970, ch. 113, § 7; L. 1974, ch. 126, § 1; July 1.