

## 2023 Kansas Statutes

**12-110a. Purchase, repair or replacement of certain equipment, apparatus or machinery; no-fund warrants or bonds; procedure; limitations.** (a) Whenever the governing body of any city, the board of county commissioners of any county or any township board shall deem that an emergency exists and that in order properly to protect and service or insure and provide for the health and convenience of the public it is necessary to purchase, repair or replace equipment, apparatus or machinery necessary for the operation of law enforcement, for the disposal of refuse, for fire protection, for street, road and bridge construction, repair or maintenance, for sewer treatment, for water service or for ambulance service, and such city, county or township is without funds for the purchase, repair or replacement of such equipment, apparatus or machinery, the governing body of the city, the board of county commissioners of the county or the township board shall have power to issue and sell no-fund warrants or general obligation bonds to raise revenue for such purchase or replacement in the manner as hereinafter provided and as provided by law and to levy taxes to pay such warrants or bonds. The governing body of such city shall by ordinance and the board of county commissioners or the township board shall by resolution declare that such emergency exists and that such purchase, repair or replacement of equipment, apparatus or machinery is necessary, and stating the maximum amount to be expended for such purchase, repair or replacement. Upon the passage and publication of such ordinance or resolution the governing body of the city, the board of county commissioners or the township board shall file an application with the state board of tax appeals, asking for permission to make such expenditure and issue warrants or bonds in payment thereof. Such application shall be in writing and shall contain a copy of the ordinance or resolution published and such other information as the governing body or board shall deem necessary adequately to inform the state board of tax appeals of the emergency existing.

If, upon hearing being had in accordance with the provisions of the Kansas administrative procedure act, the state board of tax appeals shall determine that such expenditure is necessary properly to protect and service or insure and provide for the health and convenience of the public the board shall issue its order in writing and under its seal authorizing the city, county or township to make such expenditure, and to issue warrants or bonds for the purpose of financing the same. The warrants may mature serially at such yearly dates as to be payable by not more than five tax levies. Bonds issued under the authority of this act shall be issued in accordance with the provisions of the general bond law and shall be in addition to and not subject to any bonded debt limitation prescribed by any other law of this state. Thereupon, the governing body of the city, the board of county commissioners or the township board shall have power to make such purchase, repair or replacement and to issue warrants or bonds and levy taxes to pay the same. All tax levies authorized by this section shall be in addition to all other tax levies authorized or limited by law and shall not be subject to, or within the aggregate tax levy prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto.

(b) As used in this section, the phrase "township board" means the township trustee, the township clerk, and the township treasurer acting as a board.

**History:** L. 1947, ch. 108, § 1; L. 1957, ch. 85, § 1; L. 1963, ch. 70, § 1; L. 1969, ch. 70, § 1; L. 1979, ch. 51, § 1; L. 1980, ch. 60, § 1; L. 1988, ch. 356, § 45; L. 2008, ch. 109, § 23; L. 2014, ch. 141, § 17; July 1.