

## 2023 Kansas Statutes

**80-1546. Tax levies; limitation; use of proceeds; protest and election, when.** The governing body of the fire district shall have the power to levy a tax not to exceed three mills upon the dollar of the assessed valuation of all property, real and personal, having a tax situs in the district, for the purpose of paying the expenses of providing rescue service and operating and maintaining a fire department and other legal expenses of the fire district which tax levy shall be in addition to all other tax levies authorized or limited by law, but no other levies for fire department purposes shall be made on such property.

In any such fire district located in any county having a population of not less than 150,000 and not more than 180,000, such tax levy may be made in an amount not to exceed seven mills on such property, but no levy in excess of three mills shall be made under the authority of this section until the governing body of the fire district shall have adopted a resolution authorizing the making of the levy in an amount not to exceed seven mills. Such resolution shall be published once each week for two consecutive weeks in a newspaper of general circulation in the township or townships in which the fire district is located. If, within 60 days following publication of the resolution, a petition in opposition thereto, signed by not less than 5% of the registered voters of the fire district, is filed with the county election officer, no levy in excess of three mills shall be made unless and until the authority to levy the tax in an amount not to exceed seven mills is approved by a majority of the electors voting thereon at the next primary or general election, or if such primary or general election does not take place within 60 days after the date the petition was filed, at a special election to be called by the governing body of the fire district by resolution. Such election shall be held at the usual place of holding elections and shall be conducted by the officers or persons provided by law for holding elections in such township or townships. If no petition in opposition to the resolution authorizing the making of the levy in an amount not to exceed seven mills is filed in accordance with the foregoing provisions of this paragraph, or if the petition is filed and a majority of the electors vote in favor of the levy, the governing body of the fire district shall be authorized to make an annual levy under the provisions of this section in an amount not to exceed seven mills thereafter.

**History:** L. 1965, ch. 553, § 7; L. 1977, ch. 350, § 1; L. 1986, ch. 389, § 3; April 24.