

**19-121. County service taxing district; procedure for creation; dissolution.** From and after July 1, 2008, the board of county commissioners may establish a county service taxing district in any portion of the county encompassing the boundaries of a township which has been dissolved or disorganized as a result of the consolidation or attachment of its territory to another township or townships or where the duties of the township have been transferred to the county by adoption of a resolution. The resolution shall specify the service or services to be provided within the county service taxing district.

Upon passage of a resolution authorizing the creation of a county service taxing district, the board of county commissioners shall cause to be published twice in the official county newspaper of the county the resolution. The resolution shall include a general description of the territory to be included within the area, the type of service or services to be undertaken in the area, a statement of the means by which the service or services will be financed, and a designation of the county agency or officer who will be responsible for supervising the provision of the service or services. The county service taxing district shall be deemed established 60 days after the second publication of the resolution or at such later date as may be specified in the resolution.

Upon receipt of a petition signed by a majority of the qualified voters within the territory of the proposed county service taxing district prior to the effective date of its creation, the creation of the district shall be abandoned.

Upon adoption of the next annual budget following the creation of a county service taxing district the board of county commissioners shall include in such budget appropriate provisions for the operation of the taxing district including, as appropriate, a property tax levied only on property within the boundaries of the taxing district, the levy of a service charge against the users of such services within the area, or the imposition of special assessments or by any combination thereof. The levy and collection of such special assessments shall be made in accordance with the procedure required by K.S.A. 12-6a08 to 12-6a12, and amendments thereto.

After its creation, a county service taxing district shall be dissolved by the board of county commissioners upon receipt of a petition calling for the dissolution of such county service taxing district signed by a majority of the qualified voters residing within the territory of the county service taxing district.

**History:** L. 2008, ch. 163, § 23; May 29.