**24-1111.** Same; tax levies when no consolidation or separate organization; duties of county commissioners. If the land within the former Missouri district be neither consolidated with an adjacent district nor organized as a separate district within six (6) months after such lands are ceded to the state of Kansas by the state of Missouri, it shall be the duty of the county clerk of the county where a majority of such lands are attached to place or to cause to be placed on the tax rolls of the proper county or counties of this state all tax levies made against the former Missouri lands and which constitute a lien on any of such lands at the time such lands are ceded to this state.

Thereafter, the board of county commissioners of the county of which a majority of the lands of such former Missouri district become a part shall have full power to and shall determine all questions arising in connection with the levy, collection, custody, and disbursement of all moneys resulting from taxes theretofore levied against said land (whether levied in Missouri or Kansas) or thereafter levied. The said board of county commissioners shall perform all duties imposed by this act on the governing body of the consolidated district contemplated herein and all other public officers shall perform the same duties imposed by this act, the same as though such consolidation were affected [effected]. All other provisions of this act shall also apply to the extent such are reasonably consistent with the provisions of this section: Provided, however, Nothing herein contained shall prevent the owners of lands ceded to the state of Kansas from thereafter petitioning for the consolidation contemplated by this act or organizing a separate district under applicable laws of this state.

**History:** L. 1949, ch. 251, § 11; April 14.