## 2021 Kansas Statutes

24-1105. Same; unpaid tax levies. After the adoption of the resolution herein above provided, any unpaid tax levy theretofore made by the Missouri district shall be placed on the tax rolls of the proper Kansas county or counties and thereafter collected the same as though such levy were made originally by the Kansas district. In placing such levy on the tax rolls, credits shall be given in accordance with any payments made thereon to the Missouri tax collecting officer. In placing such levy on the Kansas tax rolls the same may be divided on a pro rata acreage basis in accordance with Kansas section lines, the total levy on any lands formerly in Missouri not to exceed the total formerly due according to the allocation thereof on the Missouri tax rolls.

**History:** L. 1949, ch. 251, § 5; April 14.