

## 2018 Kansas Statutes

**19-2675. Building fund; transfer of unexpended balance.** Whenever the board of county commissioners of any county having a population of more than ten thousand (10,000) and not more than fifteen thousand (15,000) and having an assessed valuation of more than thirty million dollars (\$30,000,000) and not more than forty million dollars (\$40,000,000) which has established a building fund and levied a tax therefor for the purpose of constructing a courthouse and a jail in such county and has prior to the effective date of this act constructed a county jail and made improvements to an existing courthouse, shall by resolution determine that the purpose for which such levy was made has been fulfilled and discontinued and that all indebtedness and obligations of such fund have been fully paid and cancelled, and the unexpended balance, stating the amount, is not presently and will not in the future be required for such purpose by reason of the fact that such purpose has been fulfilled and has been discontinued, such unexpended balance shall be transferred to and credited to the general fund of the county. The tax levies for the general fund of the county for the succeeding budget year shall be reduced accordingly and said moneys shall be considered and used as revenue in lieu of ad valorem taxes in such budget year.

**History:** L. 1971, ch. 87, § 1; July 1.