

BEFORE THE BOARD OF TAX APPEALS OF THE STATE OF KANSAS

NO-FUND WARRANT
(K.S.A. 79-2938 and K.S.A. 79-2939)

APPLICANT:

Applicant Name (Owner of Record)

Applicant Address (Street or Box No.)

City State Zip

Applicant Phone #:(____)_____

Applicant E-mail: _____

ATTORNEY OR REPRESENTATIVE: (If applicable)*

Representative Name Title

Representative Address

City State Zip

Atty/Rep Phone #:(____)_____

Representative E-mail:_____

County: _____

Issue warrants pursuant to:

____K.S.A. 79-2938 or ____K.S.A. 79-2939

NFW issuance amount: \$_____

Fund Name: _____

(For State of Kansas use only)

DOCKET NO. _____-NFW

Fee: _____ Amt Rec. _____

Rec. Date: _____ Ck # _____

No Fee: _____ Reason: _____

1. Explain why the events giving rise to this request could not have been foreseen at the time the budget for the current fiscal year was prepared.

2. Explain why current budgetary expenditures cannot be sufficiently reduced during the remainder of this budget year to meet this unforeseen expense.

3. The equalized assessed tangible valuation of our taxing district during the previous tax year was \$ _____, and the levy limit for this fund as per K.S.A. _____ is _____ mills, of which _____ were levied in the previous year.

4. Enclose:

- a. A complete copy of the budget as prepared and adopted for the current budget year. A copy of the published budget is not sufficient.
- b. Filing fee of \$150.

VERIFICATION

We, the undersigned officers of above named applicant, hereby state upon our oaths that we have read this application to the best of our knowledge the facts set out are true, and we request that said applicant be authorized to issue No-Fund Warrants in the amount herein set out.

_____	_____
_____	_____
_____	_____

(If the governing body is composed of three members or less, a majority must sign. Three-fourths must sign if it is composed of more than three.)

State of _____)
County of _____)

This instrument was acknowledged before me on _____ by _____.

Seal

Signature of Notary Public

My appointment expires: _____

**NO-FUND WARRANT
K.S.A. 79-2938 and K.S.A. 79-2939
INSTRUCTIONS**

K.S.A. 79-2938. “Whenever during the current budget year it becomes apparent to the governing body of any taxing district that because of unforeseen circumstances the revenues of the current budget year for any fund are insufficient to finance the adopted budget of expenditures for such fund for the current budget year, the governing body may make application to the board of tax appeals for authority to issue warrants to pay for such budgeted expenditures. . . .”

K.S.A. 79-2939. “Whenever there is an unforeseen occurrence which causes an expense in any fund of any municipality or other taxing district which could not have been anticipated at the time the budget for the current budget year was prepared, and by reason of such unforeseen occurrence the governing body of any such municipality or taxing district is of the opinion that it will be impossible to pay for such unforeseen expense and pay for the imperative functions of the fund without incurring indebtedness in excess of the adopted budget of expenditures for the current budget year, the governing body may make application to the board of tax appeals for authority to issue no-fund warrants to pay for such unforeseen expense. . . .”

The application for authority to issue no-fund warrants should be made before the expenditure is made.

K.S.A. 79-2938 and K.S.A. 79-2939 provide for limitations as to the amount of no-fund warrants that the Board of Tax Appeals may authorize.

This form along with the applicable attachments and filing fee should be mailed to:

**Kansas Board of Tax Appeals
Eisenhower State Office Building
700 SW Harrison Ste 1022
Topeka, KS 66603**

Note: The Board of Tax Appeals is required to hold a hearing on the application. The Applicant is required to publish notice of the hearing in two issues of a newspaper of general circulation within the taxing district requesting such authority with the last publication being at least ten (10) days prior to the hearing. The Notice of Hearing is provided by the Board to the Applicant after application is made to the Board of Tax Appeals, however it is the Applicant’s responsibility to have the Notice of Hearing published and to pay the costs of publication. A certified Affidavit of Publication must be submitted by the Applicant to the Board of Tax Appeals before the hearing.