

HOUSE BILL No. 2458

By Committee on Taxation

Requested by Representative Corbet

1-15

1 AN ACT concerning local government; relating to certain taxing
2 jurisdictions; requiring approval of property tax levies and bond
3 issuances by elected bodies or electors; amending K.S.A. 3-114, 12-
4 1220, 12-1234, 12-1267, 12-1270, 12-1276, 12-1288, 12-1688, 12-
5 1927, 12-1928, 12-1936, 13-13a18, 13-13a23, 19-3557, 19-3617, 19-
6 3622, 27-322, 27-323, 27-333, 75-2551, 80-1520 and 80-1548 and
7 repealing the existing sections.
8

9 *Be it enacted by the Legislature of the State of Kansas:*

10 New Section 1. (a) The legislature hereby declares that the intent of
11 this act is to empower the citizens of Kansas with a means to control the
12 amount of property taxes levied against real and personal property by
13 requiring any such taxes to be levied or approved by an elected body.

14 (b) Notwithstanding any other provision of law to the contrary, no
15 taxes may be levied against real and personal property and no bonds may
16 be issued unless the governing body of the taxing jurisdiction has been
17 elected or the levy or bond issuance has been approved by a majority of
18 the electors of such taxing jurisdiction voting at an election called and held
19 thereon or by an elected governing body that certifies the budget of such
20 taxing jurisdiction. The provisions of this section shall not apply to any
21 taxes levied pursuant to K.S.A. 72-5142, and amendments thereto.

22 Sec. 2. K.S.A. 3-114 is hereby amended to read as follows: 3-114. (a)
23 Except as provided in subsection (b), in any city having a population of
24 more than ~~sixty-five thousand~~ (65,000) in which a board of park
25 commissioners has been established pursuant to K.S.A. 13-1346, *and*
26 *amendments thereto*, all powers, jurisdiction and control over municipal
27 airports or municipal fields for aviation purposes otherwise vested in the
28 governing body of such city shall be vested in such board of park
29 commissioners. Such board of park commissioners is hereby authorized to
30 issue, as provided by law, general bonds of the city for the purpose of
31 purchasing, leasing, developing and equipping municipal airports and
32 fields for aviation purposes. Such board of park commissioners is hereby
33 *further authorized to* ~~may~~ levy an annual tax not exceeding ~~one-half~~ ($\frac{1}{2}$)
34 0.5 mill for the support, maintenance and operation of municipal airports
35 or fields for aviation purposes. *Before issuing bonds or levying any such*

1 *tax pursuant to this section, the board shall submit the proposed bond*
2 *issuance or tax levy to the governing body of the city for review and*
3 *approval thereof.*

4 (b) In any city in which an airport authority has been established
5 pursuant to K.S.A. 3-162, *and amendments thereto*, all powers, jurisdiction
6 and control over municipal airports or municipal fields for aviation
7 purposes otherwise vested in the governing body or board of park
8 commissioners of such city shall be vested in such airport authority. The
9 governing body of the city by a two-thirds vote of the members thereof, is
10 hereby authorized to issue general obligation bonds of the city for the
11 purpose of purchasing, leasing, developing and equipping municipal
12 airports and fields for aviation purposes. The governing body of the city by
13 a ~~two-thirds~~ $\frac{2}{3}$ vote of the members thereof is hereby further authorized to
14 levy an annual tax not exceeding ~~one-half~~ $\frac{1}{2}$ 0.5 mill for the support,
15 maintenance and operation of municipal airports or fields for aviation
16 purposes.

17 Sec. 3. K.S.A. 12-1220 is hereby amended to read as follows: 12-
18 1220. The governing body of any municipality may by resolution, and
19 shall, upon presentation of a petition signed by ~~ten percent~~ (10%) of the
20 qualified electors of such municipality determined upon the basis of the
21 total vote cast for the secretary of state at the last preceding general
22 election, cause to be submitted to the voters of such municipality at the
23 first local or general election thereafter, or if the petition so requires, at a
24 special election called for that purpose, the question of the establishment
25 and maintenance of a library by such municipality. If a majority of the
26 votes cast at such election on such proposition shall be in the affirmative,
27 the governing body shall ~~forthwith~~ establish such library and is hereby
28 authorized to ~~and shall~~ *may* annually levy a tax for the maintenance of
29 such library in such sum as the library board shall determine within the
30 limitations fixed by law and to pay a portion of the principal and interest
31 on bonds issued under the authority of K.S.A. 12-1774, and amendments
32 thereto, by cities located in the county.

33 Such tax shall be levied and collected in like manner as other taxes of
34 the municipality and, except for an amount to pay a portion of the
35 principal and interest on bonds issued under the authority of K.S.A. 12-
36 1774, and amendments thereto, by cities located in the county, shall be
37 kept in a separate fund to be known as the library fund of such
38 municipality. If the territory of the municipality includes another
39 municipality ~~which~~ *that* is then maintaining a library, the proposition to
40 establish a library by the larger municipality shall not be voted upon by the
41 residents of the included municipality, nor shall a levy to establish or
42 maintain such library be assessed against property therein, unless the
43 library board and governing body of the included municipality shall give

1 notice in writing that ~~they~~ *such library board and governing body* desire to
2 participate in the library to be established and to pay the tax for the
3 establishment and maintenance thereof as other parts of the municipality
4 establishing such library.

5 Sec. 4. K.S.A. 12-1234 is hereby amended to read as follows: 12-
6 1234. (a) Each county or township participating in a regional library is
7 authorized to; and ~~shall~~ *may* annually levy a tax for the maintenance of the
8 library ~~in-a-sum~~ *an amount that* the library board determines within the
9 limitations fixed by law. Except as provided by subsection (b), the costs of
10 maintaining a regional library, other than a library originally established
11 under the authority of K.S.A. 80-804, *and amendments thereto*, shall be
12 allocated among the participating counties or townships in the proportion
13 of their respective populations. Tax levies for the maintenance of libraries
14 originally established under the authority of K.S.A. 80-804, *and*
15 *amendments thereto*, shall be made at a uniform rate in all townships
16 participating in the maintenance of such libraries.

17 (b) The costs of maintaining the regional library established under the
18 authority of K.S.A. 12-1220, *and amendments thereto*, by Pottawatomie
19 and Wabaunsee counties shall be allocated as provided by this subsection.
20 One-half of the costs shall be allocated between such counties on the basis
21 of ~~their~~ *such counties'* respective populations, and $\frac{1}{2}$ of the costs shall be
22 allocated between such counties on the basis of ~~their~~ *such counties'*
23 respective assessed valuations.

24 Sec. 5. K.S.A. 12-1267 is hereby amended to read as follows: 12-
25 1267. (a) The board shall prepare, publish and approve an annual budget
26 for the maintenance and support of the library and may levy a tax not to
27 exceed five mills on all taxable tangible property in the library district. At
28 least 10 days prior to filing the adopted budget with the county clerk, the
29 board shall submit the budget to the governing body of the city and county
30 for review thereby.

31 (b) Whenever the board determines that the tax levy of five mills
32 authorized by subsection (a) is insufficient to maintain and support the
33 library, *and after such levy is approved pursuant to subsection (d)*, the
34 board shall adopt a resolution declaring it necessary to increase the annual
35 levy by an additional amount not to exceed $\frac{1}{4}$ mill in any one year up to a
36 total amount ~~which~~ *that* shall not exceed an amount equal to eight mills in
37 any year.

38 (c) Any such resolution adopted under subsection (b) shall state the
39 total amount of the tax to be levied for library purposes and shall be
40 published once each week for two consecutive weeks in the official county
41 newspaper. Whereupon, such annual levy in an amount not to exceed the
42 amount stated in the resolution may be made for the ensuing budget year
43 and each successive budget year unless a petition, signed by at least 5% of

1 the qualified electors of the library district, requesting an election upon the
2 proposition to increase the tax levy in excess of the current tax levy is filed
3 with the county election officer within 60 days following the date of the
4 last publication of the resolution. In the event *that* a valid petition is filed,
5 no such increased levy shall be made without such proposition having
6 been submitted to and having been approved by a majority of the electors
7 of the library district voting at an election called and held thereon. All such
8 elections shall be called and held in the manner provided by the general
9 bond law. Such taxes shall be levied and collected in like manner as other
10 taxes, which levy the board shall certify, on or before August 25 of each
11 year, to the county clerk, who is hereby authorized and required to place
12 the same on the tax roll of the county to be collected by the county
13 treasurer and paid over by the county treasurer to the treasurer of such
14 board.

15 (d) The levy authorized by this section shall not be deemed a levy of
16 the city or county, and shall be in addition to all other levies authorized or
17 limited by law. *Before levying any tax authorized by this section, the board
shall submit the proposed levy to the governing body of the city and county
for review and approval thereof. The board shall not levy such tax unless it
has obtained the approval of the governing body of the city and county.*

21 Sec. 6. K.S.A. 12-1270 is hereby amended to read as follows: 12-
22 1270. The board may issue general obligation bonds of the library district
23 for the purpose of constructing, reconstructing, repairing, remodeling,
24 furnishing and equipping any buildings or additions thereto, together with
25 sites therefor, for library purposes. No bonds shall be issued until the
26 question of their issuance and the amount of such issuance has been
27 submitted to a vote of the qualified electors of the library district at any
28 special, general or primary election, and a majority of the qualified
29 electors voting thereon votes in favor thereof. The election shall be called
30 and held and the bonds shall be issued, sold, delivered, registered and
31 retired in the manner provided by the general bond law. Bonds issued
32 pursuant to this section shall not be subject to or within any bonded debt
33 limit of the city or county. The board ~~shall have the power to~~ *may* levy a
34 tax against all taxable tangible property in the library district for the
35 purpose of paying the principal of, redemption premium, if any, and
36 interest on any bonds issued pursuant to this section. *Before levying such
tax, the board shall submit the proposed levy to the governing body of the
city and county for review and approval thereof.*

37 Sec. 7. K.S.A. 12-1276 is hereby amended to read as follows: 12-
38 1276. (a) When used in this section:

- 41 (1) "County" means Leavenworth county;
- 42 (2) "city" means the city of Leavenworth, Kansas;
- 43 (3) "library district" means all territory located within Leavenworth

1 county except ~~that~~ territory located within the corporate limits of the city
2 of Tonganoxie and Linwood community library district No. 1 and Basehor
3 community library district No. 2;

4 (4) "board" means the library board of trustees appointed pursuant to
5 the provisions of this act;

6 (5) "library" means a library ~~which~~ *that* serves the general public and
7 is supported in whole or in part with tax money and ~~which~~ *shall* be called
8 the Leavenworth county library;

9 (6) "governing body" means the governing body of a city or the board
10 of county commissioners of a county;

11 (7) "maintenance and support" means the general and usual cost and
12 expense of operating a library.

13 (b) The proposition to establish a library district in Leavenworth
14 county may be submitted to the qualified electors of the proposed library
15 district. The proposition shall be submitted in the same manner and subject
16 to the conditions provided in K.S.A. 12-1261, *and amendments thereto*.

17 (c) Except as provided by subsections (d) and (e), if the proposition to
18 establish a library district is approved, the library district and board shall
19 have the powers, duties and functions of a library district created pursuant
20 to K.S.A. 12-1261, *and amendments thereto*.

21 (d) The board of a library district created pursuant to this section shall
22 not have the power to issue general obligation bonds as authorized by
23 K.S.A. 12-1270, *and amendments thereto*.

24 (e) (1) The board of a library district created pursuant to this section
25 shall prepare, publish and approve an annual budget for the maintenance
26 and support of the library and may levy a tax not to exceed $3\frac{3}{4}$ mills on all
27 taxable tangible property in the library district. At least 10 days prior to
28 filing the adopted budget with the county clerk, the board shall submit the
29 budget to the governing body for review thereby.

30 (2) Whenever the board determines that the tax levy of $3\frac{3}{4}$ mills
31 authorized by paragraph (1) is insufficient to maintain and support the
32 library, *and after such levy is approved pursuant to paragraph (4)*, the
33 board shall adopt a resolution declaring it necessary to increase the annual
34 levy by an additional amount not to exceed $\frac{1}{4}$ mill in any one year up to a
35 total amount ~~which~~ *that* shall not exceed an amount equal to eight mills in
36 any year.

37 (3) Any such resolution adopted under paragraph (2) shall state the
38 total amount of the tax to be levied for library purposes and shall be
39 published once each week for two consecutive weeks in the official county
40 newspaper. Whereupon, such annual levy in an amount not to exceed the
41 amount stated in the resolution may be made for the ensuing budget year
42 and each successive budget year unless a petition, signed by at least 5% of
43 the qualified electors of the library district, requesting an election upon the

1 proposition to increase the tax levy in excess of the current tax levy is filed
2 with the county election officer within 60 days following the date of the
3 last publication of the resolution. In the event *that* a valid petition is filed,
4 no such increased levy shall be made without such proposition having
5 been submitted to and having been approved by a majority of the electors
6 of the library district voting at an election called and held thereon. All such
7 elections shall be called and held in the manner provided by the general
8 bond law. Such taxes shall be levied and collected in like manner as other
9 taxes, which levy the board shall certify, on or before August 25 of each
10 year, to the county clerk, who is hereby authorized and required to place
11 the same on the tax roll of the county to be collected by the county
12 treasurer and paid over by the county treasurer to the treasurer of such
13 board.

14 (4) The levy authorized by this section shall not be deemed a levy of
15 the city or county, and shall be in addition to all other levies authorized or
16 limited by law. *Before levying any tax authorized by this section, the board
17 shall submit the proposed levy to the governing body of the city and county
18 for review and approval thereof. The board shall not levy such tax unless it
19 has obtained the approval of the governing body of the city and county.*

20 (f) (1) Subject to the provisions of ~~subsection (f) of~~ K.S.A. 12-
21 1266(f), and amendments thereto, the board shall pay annually to the city
22 of Tonganoxie the sum of money equal to 35% of the amount of money
23 such city has budgeted for the annual operation and maintenance of such
24 city's library. The first such payment shall be made payable and delivered
25 to the city on or before the 31st day of December first following approval
26 of the creation of the district at the election conducted pursuant to K.S.A.
27 12-1261, and amendments thereto, and each year thereafter. Such
28 payments shall be in lieu of annual grants such township libraries receive
29 from the northeast Kansas library system.

30 (2) Subject to the provisions of ~~subsection (f) of~~ K.S.A. 12-1266(f),
31 and amendments thereto, the board shall pay annually to Basehor
32 community library district No. 2 the sum of money equal to 25% of the
33 amount of money such district has budgeted for the annual operation and
34 maintenance of such district's library. The first such payment shall be made
35 payable and delivered to such library district on or before the 31st day of
36 December first following approval of the creation of the district at the
37 election conducted pursuant to K.S.A. 12-1261, and amendments thereto,
38 and each year thereafter. Such payments shall be in lieu of annual grants
39 such township libraries receive from the northeast Kansas library system.

40 (3) Subject to the provisions of ~~subsection (f) of~~ K.S.A. 12-1266(f),
41 and amendments thereto, the board shall pay annually to Linwood
42 community library district No. 1 the sum of money equal to 30% of the
43 amount of money such district has budgeted for the annual operation and

1 maintenance of such district's library. The first such payment shall be made
2 payable and delivered to such library district on or before the 31st day of
3 December first following approval of the creation of the district at the
4 election conducted pursuant to K.S.A. 12-1261, *and amendments thereto*,
5 and each year thereafter. Such payments shall be in lieu of annual grants
6 such township libraries receive from the northeast Kansas library system.

7 Sec. 8. K.S.A. 12-1288 is hereby amended to read as follows: 12-
8 1288. (a) The library board shall prepare an annual budget for the
9 maintenance, support and operation of the library. Prior to the certification
10 of ~~its~~ *the library board's* budget to the board of education, the library
11 board shall meet for the purpose of answering and hearing objections of
12 taxpayers relating to the proposed budget and for the purpose of
13 considering amendments to such proposed budget. The library board shall
14 give at least 10 days' notice of the time and place of the meeting by
15 publication in a weekly or daily newspaper having a general circulation in
16 the taxing district. Such notice shall include the proposed budget and shall
17 set out all essential items in the budget except such groupings as
18 designated by the director of accounts and reports on a special publication
19 form prescribed by the director of accounts and reports and furnished with
20 the regular budget form. The public hearing required to be held herein
21 shall be held not less than 10 days prior to the date on which the library
22 board is required to certify its budget to the board of education. After such
23 hearing, the budget shall be adopted or amended and adopted by the
24 library board. In order to provide funds to carry out the provisions of this
25 act, the library board shall annually, not later than August 1 of any year,
26 certify ~~its~~ *such library board's* budget to the board of education, which
27 ~~shall~~ *may* levy a tax at a rate of not to exceed 1.2 mills on all the taxable
28 tangible property within the taxing district. Each year, a copy of the budget
29 adopted by the library board shall be filed with the clerk of the board of
30 education. A copy of such budget also shall be filed with the county clerk
31 of Montgomery County, Kansas. The board of education shall not be
32 required to levy a tax in excess of the maximum tax levy set by the board
33 of education by current resolution. Whenever the library board determines
34 that the tax currently being levied for the library, as previously established
35 by the board of education, is insufficient to operate the library and the
36 library board desires to increase the mill levy above the current levy, the
37 library board may request that the board of education authorize an increase
38 by adopting a resolution declaring it necessary to increase the annual levy.
39 The board of education may authorize the increase by resolution, but such
40 increase shall not exceed ~~25~~ 0.25 mill per year.

41 (b) Any resolution adopted under subsection (a) shall state the total
42 amount of the tax to be levied for the library board and shall be published
43 once each week for two consecutive weeks in the official newspaper of the

1 taxing district. Whereupon, such annual levy in an amount not to exceed
2 the amount stated in the resolution may be made for the ensuing budget
3 year and each successive budget year unless a petition requesting an
4 election upon the proposition to increase the tax levy in excess of the
5 current tax levy, signed by at least 5% of the qualified voters of the taxing
6 district, is filed with the county election officer within 30 days following
7 the date of the last publication of the resolution. In the event *that* a valid
8 petition is filed, no such increased levy shall be made without such
9 proposition having been submitted to and having been approved by a
10 majority of the voters of the taxing district voting at an election called and
11 held thereon. All such elections shall be called and held in the manner
12 provided by the general bond law, and the cost of the election shall be
13 borne by the library board. Such taxes shall be levied and collected in like
14 manner as other taxes, which levy the board of education shall certify, on
15 or before August 25 of each year, to the county clerk, who is hereby
16 authorized and required to place the same on the tax roll of the county to
17 be collected by the county treasurer and paid over by the county treasurer
18 to the treasurer of the library board.

19 (c) The tax levy provided in this section shall not be considered to be
20 a levy of the board of education, the city or county school district under
21 any of the statutes of this state; but shall be in addition to all other levies
22 authorized or limited by law.

23 (d) At any time after the making of the first tax levy pursuant to this
24 act, the amount of such tax levy may be reduced by a majority of the
25 voters of the taxing district voting at an election called pursuant to a
26 petition signed by at least 10% of the qualified voters residing in the taxing
27 district and conducted in the same manner as that prescribed by subsection
28 (b). If the petition submitted is for the purpose of reducing the mill levy, *it*
29 *such petition* shall state the mill levy reduction desired. Upon revocation,
30 all property and money belonging to the library board shall become the
31 property of the city of Independence, Kansas, and the library district shall
32 be dissolved.

33 (e) All financial records of the library board shall be audited as
34 provided in K.S.A. 75-1122, and amendments thereto, and a copy of such
35 annual audit report shall be filed with the board of education. A copy of
36 such audit also shall be filed with the county clerk of the county in which
37 the library is located. The cost of each audit shall be borne by the library
38 board.

39 (f) Notwithstanding any other provision of law, upon the date the tax
40 levy provided for in this act takes effect, no tax levy on land within the
41 library district created by this act shall be imposed, required or collected to
42 support a regional system of cooperating libraries.

43 Sec. 9. K.S.A. 12-1688 is hereby amended to read as follows: 12-

1 1688. (a) Except as otherwise provided in subsection (b)-~~of this section~~,
2 when the provisions of this act shall have been adopted by an election, the
3 commission shall annually, and not later than 20 days prior to the date for
4 the publishing of the budget of such city or school district, certify-~~its~~ *such*
5 *commission's* budget to such city or school district, which-~~shall~~ *may* levy a
6 tax sufficient to raise the amount required by such budget, but in no event
7 more than one mill or the amount set out in the petition provided for in
8 K.S.A. 12-1684, *and amendments thereto*, except that, when such petition
9 shall have been submitted to a city and school district jointly, such budget
10 shall be certified to the city or school district, whichever shall be the larger
11 in population, and the tax levied by such city or school district. After three
12 years' operation, the authority to levy the tax provided for in this section
13 may be revoked by a majority of the electors voting at an election called in
14 the same manner as the election authorizing the same. Upon such
15 revocation, all property and money belonging to such commission shall
16 become the property of the city or school district levying the tax under this
17 section.

18 (b) After any city or school district has begun to operate such a
19 museum, it appearing to the satisfaction of the museum commission of a
20 particular school district or city or of a city and school district jointly; that
21 the budget should be increased so as to adequately meet the needs of the
22 city or school district, such museum commission may submit a proposed
23 program with the budget for carrying out the same to the levying authority,
24 which may then levy a tax sufficient to raise the amount required by the
25 expanded budget; but not to exceed one mill, which levy shall be in
26 addition to the one mill authorized by subsection (a)-~~of this section~~.

27 (c) No city or school district authorized to increase its levy under
28 subsection (b)-~~of this section~~ shall make such increased levy until the
29 question of making such tax levy is submitted to the qualified electors of
30 the city or school district at the next general election or at a special
31 election called for such purpose. Any special election held under the
32 provisions of subsection (b)-~~of this section~~ shall be called and held in
33 accordance with the provisions of K.S.A. 10-120, and amendments
34 thereto. If a majority of the votes cast and counted on the question
35 submitted at such election are in favor of such tax, *the same such tax* may
36 be made; but if a majority of the votes cast and counted on the question
37 submitted at such election are not in favor thereof, such tax may not be
38 levied.

39 Sec. 10. K.S.A. 12-1927 is hereby amended to read as follows: 12-
40 1927. (a) (1) The recreation commission shall prepare an annual budget for
41 the operation of the recreation system. Prior to the certification of-~~its~~ *such*
42 budget to the city or school district, the recreation commission shall meet
43 for the purpose of answering and hearing objections of taxpayers relating

1 to the proposed budget and for the purpose of considering amendments to
2 such proposed budget. The recreation commission shall give at least 10
3 days' notice of the time and place of the meeting by publication in a
4 weekly or daily newspaper having a general circulation in the taxing
5 district. Such notice shall include the proposed budget and shall set out all
6 essential items in the budget, except such groupings as designated by the
7 director of accounts and reports on a special publication form prescribed
8 by the director of accounts and reports and furnished with the regular
9 budget form. The public hearing required to be held herein shall be held
10 not less than 10 days prior to the date on which the recreation commission
11 is required to certify ~~its~~ *such* budget to the city or school district.

12 (2) Except as provided in subsection (b), after such hearing, the
13 budget shall be adopted or amended and adopted by the recreation
14 commission. In order to provide funds to carry out the provisions of this
15 act and to pay a portion of the principal and interest on bonds issued
16 pursuant to K.S.A. 12-1774, and amendments thereto, the recreation
17 commission shall annually, not later than August 1 of any year, certify ~~its~~
18 *such* budget to such city or school district, which ~~shall~~ *may* levy a tax
19 sufficient to raise the amount required by such budget on all the taxable
20 tangible property within the taxing district.

21 (3) Each year, a copy of the budget adopted by the recreation
22 commission shall be filed with the city clerk in the case of a city-
23 established recreation system or with the clerk of the school district in the
24 case of a school district-established recreation system or with the clerk of
25 the taxing district in the case of a jointly established recreation system. A
26 copy of such budget also shall be filed with the county clerk of the county
27 in which the recreation system is located. If the recreation system is
28 located in more than one county, a copy of the budget shall be filed with
29 the clerk of the county in which the greater portion of the assessed
30 valuation of the recreation system is located. The city or school district
31 shall not be required to levy a tax in excess of the maximum tax levy set
32 by the city or school district by current resolution. In the case of a new
33 recreation commission established under the provisions of this act, such
34 levy shall not be required to exceed one mill. Whenever the recreation
35 commission determines that the tax currently being levied for the
36 commission, as previously established by the city or school district, is
37 insufficient to operate the recreation system and the commission desires to
38 increase the mill levy above the current levy, the commission shall request
39 that the city or school district authorize an increase by adopting a
40 resolution declaring it necessary to increase the annual levy. The city or
41 school district may authorize the increase by resolution, but such increase
42 shall not exceed one mill per year. The maximum annual mill levy for the
43 recreation commission general fund shall not exceed a total of four mills.

1 (b) Prior to adopting the budget pursuant to subsection (a)(2), the
2 Blue Valley recreation commission appointed by the Blue Valley unified
3 school district no. 229 shall submit ~~its~~ *such commission's* proposed budget
4 to the board of education of the school district. The board either shall
5 approve or modify and approve the proposed budget. The recreation
6 commission shall adopt the budget as approved or modified and approved
7 by the school district board.

8 (c) Any resolution adopted under subsection (a) shall state the total
9 amount of the tax to be levied for the recreation system and shall be
10 published once each week for two consecutive weeks in the official
11 newspaper of the taxing district. Whereupon, such annual levy in an
12 amount not to exceed the amount stated in the resolution may be made for
13 the ensuing budget year and each successive budget year unless a petition
14 requesting an election upon the proposition to increase the tax levy in
15 excess of the current tax levy, signed by at least 5% of the qualified voters
16 of the taxing district, is filed with the county election officer within 30
17 days following the date of the last publication of the resolution. In the
18 event *that* a valid petition is filed, no such increased levy shall be made
19 without such proposition having been submitted to and having been
20 approved by a majority of the voters of the taxing district voting at an
21 election called and held thereon. All such elections shall be called and held
22 in the manner provided by the general bond law, and the cost of the
23 election shall be borne by the recreation commission. Such taxes shall be
24 levied and collected in like manner as other taxes, which levy the city or
25 school district shall certify, on or before August 25 of each year, to the
26 county clerk, who is hereby authorized and required to place the same on
27 the tax roll of the county to be collected by the county treasurer and paid
28 over by the county treasurer to the ex officio treasurer of the recreation
29 commission.

30 (d) The tax levy provided in this section shall not be considered a
31 levy of such city or school district under any of the statutes of this state;
32 but shall be in addition to all other levies authorized by law and, with
33 respect to any such levy made for the first time in 1989, shall not be
34 subject to the provisions of K.S.A. 79-5021 et seq., and amendments
35 thereto.

36 (e) (1) At any time after the making of the first tax levy pursuant to
37 this act, the amount of such tax levy may be reduced by a majority of the
38 voters of the taxing district voting at an election called pursuant to a
39 petition and conducted in the same manner as that prescribed by
40 subsection (c). The authority of any recreation commission in existence on
41 the effective date of this act or any recreation commission established
42 under the provisions of this act to operate and conduct ~~its~~ *the commission's*
43 activities may be revoked in any year following the third year of ~~its~~ *the commission's*

1 operation by a majority of the voters of the taxing district voting at an
2 election called pursuant to a petition and conducted in the same manner as
3 that prescribed by subsection (c). If the petition submitted is for the
4 purpose of reducing the mill levy, it shall state the mill levy reduction
5 desired. Upon revocation, all property and money belonging to the
6 recreation commission shall become the property of the taxing authority
7 levying the tax for the commission, and the recreation commission shall be
8 dissolved. In the event *that* the authority of a recreation commission is
9 revoked pursuant to this subsection, the taxing authority may continue to
10 levy a tax in the manner prescribed by the petition language for the
11 purpose of paying any outstanding obligations of the recreation
12 commission ~~which~~ *that* exist on the date such authority is revoked. The
13 authority to levy a tax for this purpose shall continue only as long as such
14 outstanding obligations exist.

15 (2) If the recreation district whose authority is revoked owns any real
16 property at the time of such revocation, title to such real property shall
17 revert to the taxing authority.

18 (f) All financial records of the recreation commission shall be audited
19 as provided in K.S.A. 75-1122, and amendments thereto, and a copy of
20 such annual audit report shall be filed with the governing body of the city
21 or school district, or both, in the case of a jointly established recreation
22 system. A copy of such audit also shall be filed with the county clerk of the
23 county in which the recreation system is located. If the recreation system is
24 located in more than one county, a copy of the budget shall be filed with
25 the clerk of the county in which the greater portion of the assessed
26 valuation of the recreation system is located. The cost of each audit shall
27 be borne by the recreation commission.

28 Sec. 11. K.S.A. 12-1928 is hereby amended to read as follows: 12-
29 1928. Every recreation commission appointed pursuant to this act shall
30 have the power to:

31 (a) Make and adopt rules and regulations for the operation of the
32 recreation system;

33 (b) conduct the activities of the recreation system on any property
34 under ~~its~~ *such commission's* custody and management, or, with proper
35 consent, on any other public property and upon private property with the
36 consent of the owners;

37 (c) receive any gift or donation from any source;

38 (d) receive, accept and administer any money appropriated or granted
39 to it by the state or federal government or any agency thereof;

40 (e) purchase insurance. The city or school district to which the
41 recreation commission certifies ~~its~~ *such commission's* budget ~~shall~~ *may*
42 levy an annual tax upon all taxable tangible property within the taxing
43 district in an amount necessary to pay for insurance purchased for those

1 purposes authorized by K.S.A. 75-6111, and amendments thereto, and to
2 pay a portion of the principal and interest on bonds issued pursuant to
3 K.S.A. 12-1774, and amendments thereto, except that no levy shall be
4 made under this subsection ~~which that~~, when coupled with any levy made
5 pursuant to subsection (j), is in excess of one mill without the approval of
6 the city or school district. Taxes levied pursuant to this subsection shall be
7 in addition to all other taxes authorized or limited by K.S.A. 12-1927, and
8 amendments thereto, or any other provisions of law;

9 (f) sue and be sued;

10 (g) enter contracts;

11 (h) enter lease agreements for real and personal property. The term of
12 any such lease shall not exceed 10 years. Any such lease agreement shall
13 be subject to the approval of the city or school district to which the
14 recreation commission certifies ~~its~~ *such commission's* budget;

15 (i) employ a superintendent of recreation and any other employees
16 ~~which~~ that may be necessary for proper operation of the recreation system;

17 (j) create and establish employee benefits contribution funds for the
18 purpose of paying the employer's share of any employee benefits,
19 exclusive of any salaries, wages or other direct payments to such
20 employees, as may be prescribed in the resolution creating such funds. The
21 recreation commission may receive and place in such funds any moneys
22 from any source whatsoever ~~which~~ that may be lawfully utilized for the
23 purposes stated in the resolution creating such funds, including the
24 proceeds of tax levies authorized by law for such purposes. The city or
25 school district to which is certified the budget of any recreation
26 commission ~~which~~ that has established employee benefits contribution
27 funds pursuant to this subsection ~~shall~~ *may* levy an annual tax upon all
28 taxable tangible property within the taxing district in an amount
29 determined by the recreation commission to be necessary for the purposes
30 for which such funds were created and to pay a portion of the principal and
31 interest on bonds issued pursuant to K.S.A. 12-1774, and amendments
32 thereto, except that no levy shall be made under this subsection ~~which that~~,
33 when coupled with any levy made pursuant to subsection (e), is in excess
34 of one mill without the approval of the city or school district. Taxes levied
35 pursuant to this subsection shall be in addition to all other taxes authorized
36 or limited by K.S.A. 12-1927, and amendments thereto, or any other
37 provisions of law. For the purposes of this subsection, employee benefits
38 shall include social security as provided by ~~subsection (e) of~~ K.S.A. 40-
39 2305(c), and amendments thereto, workers' compensation as provided by
40 K.S.A. 44-505c, and amendments thereto, unemployment compensation as
41 provided by K.S.A. 44-710a, and amendments thereto, health insurance
42 and retirement benefits;

43 (k) establish a petty cash fund. The amount of moneys in a petty cash

1 fund shall not exceed \$1,000 at any one time;

2 (l) acquire title to personal property by purchase, bequest, gift or
3 other donation and acquire title to real property by devise, gift or other
4 donation. Whenever property owned by a recreation commission is sold,
5 the proceeds shall be used for recreation purposes;

6 (m) make improvements for recreation system purposes; and

7 (n) perform any other acts necessary to carry out the provisions of
8 this act.

9 Sec. 12. K.S.A. 12-1936 is hereby amended to read as follows: 12-
10 1936. (a) The governing body of any school district the boundaries of
11 which are located entirely within the corporate limits of a city that
12 previously established a recreation system and the governing body of the
13 city within which such school district is located may take joint action to
14 initiate the conversion of the existing recreation system to a city recreation
15 system by adopting a joint ordinance and resolution proposing to change
16 the existing school district recreation system to a city recreation system
17 and authorizing publication of a notice of intent to do so. Such notice of
18 intent shall be published once each week for two consecutive weeks in the
19 official city newspaper, and, if within 30 days after the last publication of
20 the notice a petition is signed by at least 5% of the qualified voters of the
21 city requesting an election upon such question, an election shall be called
22 and held thereon. Such election shall be called and held in the manner
23 provided by the general bond law, and the cost of the election shall be
24 borne equally by the school district and the city. If no protest or no
25 sufficient protest is filed or if an election is held and the proposition carries
26 by a majority of those voting thereon, the governing bodies of the school
27 district and the city, by joint resolution and ordinance, may provide for the
28 conversion of the existing school district recreation system to a city
29 recreation system effective as of the next succeeding July 1 subsequent to
30 the publication of the notice of intent or the date of the election, whichever
31 is later.

32 (b) The mill levy rate for a recreation commission established under
33 subsection (a) shall not be subject to the one mill levy limitation for a new
34 recreation system established in K.S.A. 12-1927, and amendments thereto.

35 (c) Any conversion of an existing school district recreation system to
36 a city recreation system under subsection (a) shall provide for the transfer
37 of the assets of the existing school district recreation system to the city
38 recreation system, the assumption of the liabilities of the existing school
39 district recreation system by the city recreation system and thereafter
40 maintain and continue the operations of the city recreation system.

41 (d) In connection with the conversion of a school district recreation
42 system to a city recreation system under subsection (a), the members of the
43 school district recreation commission shall serve the balance of their

1 respective terms in office as members of the city recreation commission
2 and, upon the expiration thereof, the members of the city recreation
3 commission shall be appointed by the governing body of the city.

4 *(e) Before levying any tax authorized by this section, the commission
5 shall submit the proposed levy to the governing body of the city for review
6 and approval thereof.*

7 Sec. 13. K.S.A. 13-13a18 is hereby amended to read as follows: 13-
8 13a18. (a) The board of regents of a municipal university ~~which that~~ has
9 not levied a retailers' sales tax under the provisions of this act may
10 annually levy a tax for the support of such municipal university, including
11 buildings, equipment and repairs of the buildings and equipment of such
12 municipal university, insurance, and may include provisions for retirement
13 annuities and pensions, group disability income insurance, group term
14 insurance and group hospitalization and major medical insurance for the
15 benefit of instructors and other employees, and may establish a procedure
16 whereby the instructors and other employees of such municipal university
17 may, subject to rules and regulations of such board of regents, request such
18 board of regents in writing for reductions in compensation and the
19 contribution thereof for tax sheltered annuities as permitted under the
20 provisions of the internal revenue code of 1954, as amended, and including
21 such amount as shall be necessary for the annual operation of such
22 municipal university and for the retirement of bonds issued as provided in
23 K.S.A. 13-13a23, and amendments thereto, and for a sinking fund to retire
24 such bonds, not exceeding in any one year five mills on all taxable
25 tangible property within the taxing district of such municipal university.
26 Whenever such board of regents shall determine that the tax levied for the
27 purposes specified in this section for the prior year will be insufficient to
28 finance such purposes for the current year, such board may adopt a
29 resolution declaring it necessary to increase such levy in an amount not to
30 exceed one mill in any one year up to an amount ~~which that~~ together with
31 the amount of the previous levy shall not exceed a total of seven mills in
32 any year. Such resolution shall state the total amount of the tax to be levied
33 for such purposes and shall be published once each week for three
34 consecutive weeks in a newspaper having general circulation in the city in
35 which such municipal university is located. Whereupon such increased
36 levy may be made for the current year and each succeeding year unless a
37 petition requesting an election upon the proposition to increase the tax levy
38 in excess of the rate of such levy in the prior year, signed by electors equal
39 in number to not less than 5% of the qualified electors who voted at the
40 last preceding regular city election, as shown by the poll books, is filed
41 with the county election officer within 60 days following the date of the
42 last publication of the resolution. In the event *that* a valid petition is filed,
43 no such increased levy shall be made without such proposition having

1 been submitted to and having been approved by a majority of the electors
2 voting at an election called and held thereon. All such elections shall be
3 called and held in the manner prescribed for the calling and holding of
4 elections upon the question of the issuance of bonds under the general
5 bond law. The president and clerk of such board of regents shall, on or
6 before August 25, certify such levy to the county clerk, who is hereby
7 authorized and required to place the same on the tax roll of said county to
8 be collected by the treasurer of the county as are other taxes. The proceeds
9 of such levy shall be paid over by the county treasurer to the treasurer of
10 such board of regents, subject to the order of said board of regents. The tax
11 levy authorized by this section shall be in addition to the tax levy
12 authorized by K.S.A. 13-13a23, or ~~acts amendatory thereof~~ *amendments*
13 *thereto.*

14 (b) The board of regents ~~which~~ *that* has levied a countywide retailers'
15 sales tax under the provisions of this act may use the proceeds of such
16 sales tax for the same purposes that the revenue from a tax on tangible
17 property may be used.

18 (c) Whenever the board of regents of a municipal university imposes
19 a countywide retailers' sales tax there shall be created within the
20 university's chart of accounts the sales tax smoothing fund. There shall be
21 credited or transferred to such fund amounts received by the university
22 from sales tax revenue in any year ~~which~~ *that* are in excess of such tax
23 revenues budgeted for expenditure for such year. Expenditures and
24 transfers from such fund shall be made for the same purposes prescribed
25 by subsection (b) in any year when estimated sales tax revenue is less in
26 any such year than that budgeted for such year.

27 (d) *Before levying any tax authorized by this section, the board of
28 regents shall submit the proposed levy for review and approval as follows:*

29 (1) *For a board whose members have been appointed pursuant to
30 K.S.A. 13-13a04(a), and amendments thereto, the proposed levy shall be
31 submitted to the governing body of the city in which the university is
32 located for review and approval thereof; and*

33 (2) *for a board whose members have been appointed pursuant to
34 K.S.A. 13-13a04(b), and amendments thereto, the proposed levy shall be
35 submitted to the governing body of the city and county in which the
36 university is located for review and approval thereof. The board shall not
37 levy any tax unless the board has obtained the approval of the appropriate
38 governing body or bodies.*

39 Sec. 14. K.S.A. 13-13a23 is hereby amended to read as follows: 13-
40 13a23. (a) The board of regents of any municipal university heretofore or
41 hereafter created and established under the provisions of article 13a of
42 chapter 13 of the Kansas Statutes Annotated, and amendments thereto,
43 shall have the continuing right, power and authority, by resolution, to issue

1 bonds of such municipal university from time to time, for the purpose of
2 acquiring real estate, erecting buildings or additions to present buildings
3 and the purchase of equipment for such buildings and for refunding any
4 indebtedness of such university. There shall not be outstanding at any one
5 time an aggregate of bonds of the municipal university in excess of 2% of
6 the assessed valuation of the taxable tangible property within the corporate
7 limits of the city in which the university is located. The bonds shall bear
8 interest at a rate not exceeding the maximum rate of interest prescribed by
9 K.S.A. 10-1009, and amendments thereto, and shall mature not later than
10 30 years from date of issuance.

11 (b) Provisions for the payment of bonds issued under this section
12 shall be made by the establishment of a sinking fund to be created out of
13 the proceeds derived from the taxes levied each year by the board of
14 regents of such municipal university pursuant to subsection (c)~~of this~~
15 ~~section.~~

16 (c) The board of regents ~~is hereby authorized to~~ *may* levy taxes on all
17 taxable tangible property within the corporate limits of the city in which
18 the university is located to provide for: (1) The sinking fund established
19 under subsection (b); (2) the construction, reconstruction, or equipping of
20 new or existing buildings; and (3) for any other capitalized equipment or
21 permanent improvements. Except as provided in subsection (d), such taxes
22 shall be in addition to all taxes ~~which~~ *that* may be levied by the board of
23 regents pursuant to K.S.A. 13-13a18, and amendments thereto, and shall
24 not exceed 3 mills in any one year.

25 (d) The board of regents ~~which~~ *that* has levied a retailers' sales tax
26 under the provisions of this act shall levy no other property tax except as
27 authorized by K.S.A. 13-13a23, and amendments thereto, and K.S.A. 75-
28 6111, and amendments thereto.

29 (e) The proceeds from the tax levy authorized under this section,
30 other than that portion of the proceeds for the sinking fund, may be
31 accumulated from year to year and expended for the construction,
32 reconstruction or equipping of new or existing buildings, permanent
33 improvements or capitalized equipment or for any one or more of such
34 purposes, and shall not be subject to the provisions of the budget laws,
35 except that in making the budget of the municipal university the amount so
36 accumulated and the amount expended thereof shall be shown therein for
37 the information of the taxpayers.

38 (f) *Before issuing bonds or levying any tax authorized by this section,
39 the board of regents shall submit the proposed bond issuance or tax levy
40 for review and approval as follows:*

41 (1) *For a board whose members have been appointed pursuant to
42 K.S.A. 13-13a04(a), and amendments thereto, the proposed bond issuance
43 or tax levy shall be submitted to the governing body of the city in which*

1 *the university is located for review and approval thereof; and*
2 *(2) for a board whose members have been appointed pursuant to*
3 *K.S.A. 13-13a04(b), and amendments thereto, the proposed bond issuance*
4 *or tax levy shall be submitted to the governing body of the city and county*
5 *in which the university is located for review and approval thereof. The*
6 *board shall not issue any bonds or levy any tax unless it has obtained the*
7 *approval of the appropriate governing body or bodies.*

8 Sec. 15. K.S.A. 19-3557 is hereby amended to read as follows: 19-
9 3557. (a) The provisions of this section shall apply to public wholesale
10 water supply districts No. 4, No. 11 and No. 12.

11 (b) The governing body of any public wholesale water supply district
12 created pursuant to K.S.A. 19-3545 et seq., and amendments thereto, to
13 which this section applies may issue general obligation bonds of the
14 district to finance the cost of acquisition, construction, reconstruction,
15 alteration, repair, improvement, extension or enlargement of the district.
16 All general obligation bonds of the district shall be authorized, issued,
17 registered and sold in the manner provided by the general bond law and
18 shall bear interest at a rate not to exceed the maximum rate prescribed by
19 K.S.A. 10-1009, and amendments thereto. The authorized and outstanding
20 bonded indebtedness of the district shall not exceed 20% of the assessed
21 value of all taxable tangible property located within the district, as
22 certified to the county clerk on the preceding August 25.

23 No bonds may be issued under this subsection until the question of
24 issuing such bonds has been submitted to and approved by a majority of
25 the qualified electors of the district voting at an election called thereon.
26 Such election shall be called and held in the manner provided by the
27 general bond law. If a majority of the voters voting on the question vote in
28 favor thereof, the bonds may be issued.

29 (c) The governing body of any public wholesale water supply district
30 to which this section applies may issue, from time to time, general
31 obligation bonds, in the manner prescribed by K.S.A. 10-427 et seq., and
32 amendments thereto, to refund any previous issue or part thereof of ~~its~~
33 *such district's* outstanding revenue bonds, including the principal amount
34 thereof and all accrued outstanding interest thereon, if such revenue bonds
35 are callable in accordance with their terms or the holders thereof are
36 willing to surrender them to the district. Such general obligation bonds
37 shall not be issued until a resolution adopted by the governing body of the
38 district stating the purpose for which such bonds are to be issued, the total
39 amount of the bonds proposed to be issued, and the total cost to the district
40 of the refunding project, is published once each week for two consecutive
41 weeks in the official newspaper of such district. After publication, such
42 bonds may be issued unless a petition requesting an election on the
43 proposition, signed by electors equal in number to not less than 5% of the

1 electors of the district who voted for the office of secretary of state at the
2 last preceding general election of such office, is filed with the clerk of such
3 district within 20 days following the last publication of such resolution. If
4 such a petition is filed, the governing body of the district shall submit the
5 proposition to the voters at an election called for such purpose and held
6 within 90 days after the last publication of the resolution and no bonds
7 shall be issued under this subsection unless such proposition shall receive
8 the approval of a majority of the votes cast thereon. Such election shall be
9 called and held in the manner provided by the general bond law.

10 (d) The governing body of any public wholesale water supply district
11 to which this section applies ~~shall have the power to~~ *may* levy a tax against
12 all taxable, tangible property in the district for the purpose of paying any
13 bonds, and the interest thereon, issued pursuant to this section. Any bonds
14 issued pursuant to this section shall not be included in computing the total
15 bonded indebtedness of any city or county located within such water
16 supply district.

17 (e) *Before issuing any bonds under the authority of subsection (c) or*
18 *levying any tax authorized by this section, the governing body of the*
19 *public wholesale water supply district shall submit the proposed levy to*
20 *the governing body of the county in which the district is located for review*
21 *and approval thereof.*

22 Sec. 16. K.S.A. 19-3617 is hereby amended to read as follows: 19-
23 3617. (a) The governing body may provide for the furnishing of fire
24 protection services or may contract with any other fire district, city or
25 township or private entity within the vicinity of the fire district, for the
26 purpose of furnishing fire protection service to the residents of such
27 district.

28 (b) Where such fire district does enter into a contract with any other
29 fire district, city or township or private entity within the vicinity of the fire
30 district, the fire district governing board ~~shall have the power to~~ *may* levy
31 a tax not to exceed 8.5 mills upon the dollar of the assessed valuation of all
32 taxable, tangible property in the district, for the purpose of carrying out the
33 provisions of the contract. Such tax levy shall be in addition to all other tax
34 levies authorized or limited by law except that no other levies for fire
35 department purposes shall be made on such property.

36 (c) *Before levying any tax authorized by this section, the board shall*
37 *submit the proposed tax levy to the governing body of the county for*
38 *review and approval thereof.*

39 Sec. 17. K.S.A. 19-3622 is hereby amended to read as follows: 19-
40 3622. (a) The governing body of the fire district shall prepare an annual
41 budget for the operation of the fire district. Prior to the adoption of ~~its~~ *the*
42 budget, the governing body shall meet for the purpose of answering and

1 hearing objections of taxpayers relating to the proposed budget and for the
2 purpose of considering amendments to such proposed budget. The
3 governing body shall give at least 10 days' notice of the time and place of
4 the meeting by publication in a weekly or daily newspaper having a
5 general circulation in the fire district. Such notice shall include the
6 proposed budget and shall set out all essential items in the budget on a
7 publication form prescribed by the director of accounts and reports and
8 furnished with the regular budget form. The public hearing required to be
9 held herein shall be held not less than 10 days prior to the date on which
10 the fire district is required to submit ~~its~~ *the fire district's* budget to the
11 board of county commissioners for review and approval thereby. After
12 such hearing a proposed budget shall be adopted or amended and adopted
13 by the fire district. The governing body, not later than August 1 of any
14 year, shall submit ~~its~~ *the fire district's* proposed budget to the board of
15 county commissioners for review and approval thereby. The board shall
16 approve or disapprove the budget no later than August 10. After the board
17 of county commissioners approves the budget, the governing body shall
18 submit the budget to the county clerk as provided by K.S.A. 79-2930, and
19 amendments thereto.

20 (b) The governing body of the fire district ~~shall have the power to~~ *may* levy a tax not to exceed 8.5 mills upon the dollar of the assessed
21 valuation of all taxable, tangible property in the district, for the purpose of
22 paying any lawful cost or expense incurred by the fire district and to pay a
23 portion of the principal and interest on bonds issued pursuant to K.S.A. 12-
24 1774, and amendments thereto. No other levies for the operation and
25 maintenance of a fire department shall be made on such property by any
26 other taxing district. If any incorporated city is partly within the
27 boundaries of one or more fire districts, and partly outside the boundaries
28 of any fire district, the governing body of such city may cause a tax to be
29 levied in that portion of the city outside of the boundaries of any fire
30 district for fire protection, and may contract with any fire district, city,
31 township or other organized fire department, to furnish fire protection in
32 that portion of the city not lying within the boundaries of a fire district, in
33 the same manner as though the city lay wholly without the boundaries of a
34 fire district.

35 (c) The governing body of the fire district may increase the mill levy
36 authorized by subsection (b) in an amount not to exceed 11.5 mills by
37 adoption of a resolution. Such resolution shall be published once each
38 week for two consecutive weeks in a newspaper of general circulation in
39 the fire district. If within 30 days after the last publication of the
40 resolution, a petition signed by not less than 5% of the qualified electors in
41 the fire district is filed in the office of the county election officer
42 requesting an election thereon, no levy in an amount exceeding 8.5 mills

1 shall be made unless the question is submitted to and approved by a
2 majority of the voters of the fire district voting at an election called by the
3 governing body. Such election shall be called and held in the manner
4 provided under the general bond law.

5 *(d) Before levying any tax authorized by this section, the governing
6 body of the fire district shall submit the proposed levy to the board of
7 county commissioners for review and approved thereof.*

8 Sec. 18. K.S.A. 27-322 is hereby amended to read as follows: 27-322.
9 (a) ~~Except as provided in subsection (b),~~ With the consent of the governing
10 body of the city, the authority may annually levy a tax not to exceed three
11 mills on each dollar of the assessed tangible valuation of the property of
12 the city for the furtherance of the purposes of the authority, to be levied
13 and collected in like manner with other taxes, which levy the board of
14 directors shall, on or before August 25, of each year, certify to the county
15 clerk, who is hereby authorized and required to place the same on the tax
16 roll of said county to be collected by the treasurer of said county and paid
17 over by him or her to the board of directors of the authority.

18 (b) In addition to the levy authorized in subsection (a), if the authority
19 is required to provide matching funds in order to qualify for any federal or
20 state grant relating to the development, improvement, operation or
21 maintenance of the public airport, and such funds are not otherwise
22 available from revenues of the airport facility, the authority may levy a tax
23 not to exceed one mill upon each dollar of the assessed tangible valuation
24 of the property of the city to be levied and collected in the same manner as
25 provided for in subsection (a)~~except that such levy shall be made without
26 the consent of the governing body of the city.~~

27 Before any levy is made pursuant to this subsection, the board of
28 directors of the authority shall publish a notice of their intention to make
29 such additional levy once each week for two consecutive weeks in the
30 official newspaper of the city. If within 30 days next following the last
31 publication of the notice a petition signed by not less than 5% of the
32 qualified electors of the city requesting an election on the question of
33 levying the additional mill authorized by this subsection is filed with the
34 city clerk, an election on the question shall be noticed, called and held in
35 the manner prescribed under the general bond law. If a majority of the
36 qualified electors of the city voting at such election vote "no" on the
37 question of levying the additional mill, no levy shall be made under this
38 subsection.

39 (c) The authority shall be exempt from the provisions of the budget
40 laws of the state.

41 Sec. 19. K.S.A. 27-323 is hereby amended to read as follows: 27-323.
42 The authority shall have power to issue its own general obligation bonds,
43 revenue bonds, industrial revenue bonds, and no-fund warrants as provided

1 by this section:

2 (a) If the authority desires to issue its general obligation bonds, the
3 board of directors of the authority shall adopt a resolution setting forth the
4 principal amounts of bonds proposed to be issued and the purpose for
5 which the bonds are to be issued, and shall forward a copy of such
6 resolution to the mayor of the city. The mayor shall present such resolution
7 to the governing body of the city for-*its such governing body's* approval or
8 disapproval. If the governing body of the city, by appropriate ordinance,
9 disapproves the resolution of the authority, no further action shall be taken
10 by the authority on the basis of the resolution. If the governing body of the
11 city, by appropriate ordinance, unconditionally approves the resolution of
12 the authority, the governing body of the authority may proceed to authorize
13 and issue the general obligation bonds of the authority in the amount and
14 for the purpose specified in the resolution of the authority. The governing
15 body of the city, however, upon the presentation to-*it such governing body*
16 of the resolution of the authority, in lieu of disapproving or
17 unconditionally approving the resolution, may adopt a resolution giving-*its*
18 *such governing body's* approval of the resolution of the authority but
19 directing the publication once in the official city newspaper of a notice
20 setting forth the intention of the authority to issue its general obligation
21 bonds in the amount and for the purpose specified in the resolution of the
22 authority, and if within 15 days after the publication of the notice there is
23 filed with the city clerk a written protest against the issuance of the general
24 obligation bonds of the authority signed by not less than 20% of the
25 qualified electors of the city, the governing body of the city shall submit
26 the proposed improvement and the proposed general obligation bond issue
27 of the authority to the electors of the city at a special election to be called
28 for that purpose upon at least 10 days' notice, to be held not later than 60
29 days after the filing of the protest, or at a regular city election or general
30 election-*which that* will occur not sooner than 30 days nor later than 60
31 days after the filing of the protest. In the event that a majority of the voters
32 voting on the proposition at the election vote in favor thereof, the
33 improvement may be made and the general obligation bonds of the
34 authority may be issued by the authority to pay the cost thereof. General
35 obligation bonds of the authority shall not be issued in excess of 10% of
36 the assessed valuation of all the taxable tangible property within the city as
37 shown by the assessment books of the previous year. The general
38 obligation bonds of the authority as to the term, maximum interest rate,
39 and other details shall conform to the provisions of the general bond law.
40 The full faith and credit of the authority shall be pledged to the payment of
41 the general obligation bonds of the authority, including principal and
42 interest, and the authority-*shall may* annually levy a tax on all taxable
43 tangible property within the city, in addition to all other levies authorized

1 by law, in an amount sufficient to pay the interest on and principal of the
2 bonds as the same become due. The general obligation bonds of the
3 authority shall not constitute a debt or obligation of the city-~~which~~ that
4 established and created the authority. *Before levying any tax authorized by*
5 *this section, the authority shall submit the proposed levy to the governing*
6 *body of the city for review and approval thereof.*

7 (b) The authority may issue from time to time the revenue bonds of
8 the authority for the purpose of purchasing, constructing, or otherwise
9 acquiring, repairing, extending, or improving any property or facility of
10 the authority and may pledge to the payment of the revenue bonds, both
11 principal and interest, any rental, rates, fees or charges derived or to be
12 derived by the authority from property or facilities owned or operated by
13 it. The revenue bonds of the authority shall mature not later than 40 years
14 after the date of issuance. The revenue bonds shall bear interest at a rate
15 not exceeding the maximum rate of interest prescribed by K.S.A. 10-1009,
16 and amendments thereto. The bonds shall contain recitals stating the
17 authority under which such bonds are issued, that they are issued in
18 conformity with the provisions, restrictions and limitations of the
19 authority, and that the bonds and interest thereon is to be paid by the
20 issuing authority from any rental, rates, fees or charges derived or to be
21 derived by the authority from property or facilities owned or operated by it
22 and not from any other fund or source. The resolution authorizing the
23 issuance of revenue bonds of the authority may establish limitations upon
24 the issuance of additional revenue bonds of the authority and may provide
25 that additional revenue bonds shall stand on a parity as to the revenues of
26 the authority and in all other respects with revenue bonds previously
27 issued by the authority on the conditions as specified in the resolution. The
28 resolution may include other agreements, covenants or restrictions deemed
29 advisable by the governing body of the authority to effect the efficient
30 operation of the property and facilities of the authority, and to safeguard
31 the interests of the holders of the revenue bonds of the authority, and to
32 secure the payment of the bonds and the interest thereon promptly when
33 due. When an authority authorizes and issues its revenue bonds under the
34 provisions of this section, an amount of the net revenues of the property
35 and facilities of the authority sufficient for the purpose shall be pledged to
36 the payment of the principal of and the interest on the bonds as the same
37 become due, and it shall be the mandatory duty of any authority issuing
38 revenue bonds under this act to fix and maintain rentals, rates, fees and
39 charges for the use and services of the property and facilities of the
40 authority sufficient to pay the cost of operation and maintenance of the
41 property and facilities, pay the principal of and interest on all revenue
42 bonds or other obligations issued by the authority and chargeable to the
43 revenues of the authority as and when the same become due, provide an

1 adequate depreciation and replacement fund, and create reasonable
2 reserves therefor, and to provide funds ample to meet all valid and
3 reasonable requirements of the resolution authorizing the revenue bonds.
4 The bonds shall be registered in the office of the secretary or clerk of the
5 authority.

6 (c) The authority may issue the industrial revenue bonds of the
7 authority in the manner provided by K.S.A. 12-1740 to 12-1749, inclusive,
8 and amendments thereto.

9 (d) The authority may issue its no-fund warrants under the conditions
10 and in the manner provided by law for the issuance of no-fund warrants by
11 cities of the first class.

12 (e) The bonds, warrants, and other obligations and liabilities of the
13 authority shall not constitute any debt or liability of the state of Kansas or
14 of the city ~~which~~ that established and created the authority, and neither the
15 state nor the city shall be liable thereon.

16 Sec. 20. K.S.A. 27-333 is hereby amended to read as follows: 27-333.
17 An authority created pursuant to this act may annually levy a tax not to
18 exceed ~~one and eighty-five hundredths~~ (1.85) mills upon each dollar of
19 assessed taxable tangible valuation of the property located within the
20 county for the furtherance of the purposes of the authority. *Before levying*
21 *any such tax, the authority shall submit the proposed levy to the governing*
22 *body of the city for review and approval thereof.* Any tax authorized
23 hereunder shall be levied and collected in like manner with other taxes,
24 and the board of directors shall, on or before August 25, of each year,
25 certify the same to the county clerk who shall place the same on the tax
26 roll of the county to be collected by the county treasurer and paid over to
27 the board of directors of the authority.

28 Sec. 21. K.S.A. 75-2551 is hereby amended to read as follows: 75-
29 2551. Federal funds for public library service made available to the state
30 ~~which~~ that are administered by the state librarian or state board may be
31 used in support of any one or more regional system of cooperating
32 libraries within the provisions of such federal legislation. The use of funds
33 of any regional system of cooperating libraries shall be established by the
34 system board by contracts with boards of participating libraries, or
35 otherwise.

36 Participating boards shall have the power and are hereby authorized to
37 pay for services purchased from the system board.

38 Any funds appropriated by the legislature and administered by the state
39 librarian for the promotion of library services may be used to pay all or
40 part of the expenses and equipment of any regional system of cooperating
41 libraries.

42 The system board shall be subject to the cash basis and budget laws of
43 the state. The budget of the system board shall be prepared, adopted and

1 published as provided by law and hearing shall be held thereon in the first
2 week of the month of August of each year. The tax levy made pursuant to
3 the budget shall be based upon the certified preliminary abstract of
4 property values submitted to the director of property valuation pursuant to
5 K.S.A. 79-1604, and amendments thereto, and shall be certified to the
6 county clerks of each county in the territory of the regional system of
7 cooperating libraries.

8 Each system board ~~is hereby authorized to~~ *may* levy not in excess of $\frac{3}{4}$
9 mill of tax to be used for library purposes on all of the taxable property
10 within the boundaries of the regional system of cooperating libraries that is
11 not within a district supporting a library with funds of the district. *Before*
12 *levying any such tax, the system board shall submit the question to the*
13 *qualified electors of such regional system of cooperating libraries at a*
14 *general or special election, and the affirmative vote of a majority of the*
15 *votes cast at such election shall be sufficient to authorize the levy.*

16 Sec. 22. K.S.A. 80-1520 is hereby amended to read as follows: 80-
17 1520. The governing body of any fire district operating under the
18 provisions of this act other than fire districts located in counties having a
19 population of more than ~~sixty thousand~~ (60,000) and not more than ~~one~~
20 ~~hundred thousand~~ (100,000) ~~shall have the power to~~ *may* levy a tax of not
21 to exceed ~~five~~ (5) mills and the governing body of fire districts in counties
22 having a population of not less than ~~sixty thousand~~ (60,000) and not more
23 than ~~one hundred thousand~~ (100,000) ~~shall have the power to~~ *may* levy a
24 tax of not to exceed ~~six~~ (6) mills. Such taxes shall be levied upon all
25 property, real and personal, having a tax situs in the district, and the
26 proceeds thereof shall be used only for the purpose of paying the expenses
27 of operating and maintaining a fire department and other legal expenses of
28 the fire district, which tax levy shall be in addition to all other tax levies
29 authorized or limited by law: ~~Provided, That~~. No other levies for fire
30 department purposes shall be made on such property.

31 The governing body of any fire district all of the territory of which is
32 located within a county ~~which~~ *that* has been designated an urban area in
33 accordance with the provisions of K.S.A. 19-2654, *and amendments*
34 *thereto*, may levy a tax each year of not to exceed ~~seven and one-half~~ (7-
35 $\frac{1}{2}$) 7.5 mills upon the taxable tangible property of the district for the
36 purpose of paying the expenses of operating and maintaining a fire
37 department and other legal expenses of the fire district, which tax levy
38 shall be in addition to all other tax levies authorized or limited by law:
39 ~~Provided, That~~. No other tax levy for fire department purposes shall be
40 made on such property.

41 No such increase in the tax levy authorized by this section shall be
42 made under the provisions of this section until a resolution authorizing
43 such increased levy is adopted by the township board and published once

1 each week for two-(2) consecutive weeks in the official county paper of
2 the county in which such township is located. Whereupon, such levy may
3 be made unless a petition in opposition thereto signed by not less than ~~five~~
4 ~~percent (5%)~~ of the qualified electors of the fire district, as determined by
5 the vote for secretary of state at the last preceding general election, is filed
6 with the county election officer within ~~sixty~~-(60) days following the last
7 publication of the resolution of the board. In the event that such a petition
8 is filed, it shall be the duty of the county election officer to submit the
9 question to the voters of the fire district at an election called for such
10 purpose or at the next general election. If no petition is filed, or if the
11 question is submitted on a question submitted ballot and those voting on
12 the question shall vote in favor of such tax levy, the township board is
13 authorized and empowered to make such tax levy.

14 *Before levying any tax authorized by this section, a fire district whose
15 governing body has been appointed by the county commissioner of the
16 district in which such fire district is located shall submit the proposed levy
17 to the governing body of the county for review and approval thereof.*

18 Sec. 23. K.S.A. 80-1548 is hereby amended to read as follows: 80-
19 1548. Upon the consolidation of any such areas, the board of county
20 commissioners shall appoint a governing body composed of seven
21 members who shall represent, as nearly as may be possible, the
22 geographical areas in such consolidated area. Members of the governing
23 body first appointed shall be appointed as follows: Two for a term of one
24 year; two for a term of two years; and three for a term of three years.
25 Thereafter, all members shall be appointed for a term of three years. All
26 vacancies on such board shall be filled by appointment for the remainder
27 of the unexpired term. Members of the governing body shall receive no
28 compensation for ~~their~~ *such members'* services but shall be allowed ~~their~~
29 *the* actual expenses incurred in the performance of ~~their~~ *such members'*
30 official duties.

31 Within ~~thirty~~-(30) days after the governing body is appointed and
32 annually thereafter, the governing body shall meet and organize by the
33 election from ~~its~~ *such governing body's* membership of a chairperson,
34 ~~vice-chairperson~~ *vice chairperson* and a secretary and treasurer. The
35 secretary and treasurer shall each give a corporate surety bond,
36 conditioned for the faithful performance of duty and accounting for all
37 ~~money~~ *moneys* coming into their hands by virtue of such position. Such
38 bonds shall be approved and be in an amount fixed by the governing body.

39 The governing body of such consolidated district ~~shall have authority to~~
40 *may* levy taxes and special assessments as provided by law, ~~to~~ enter into
41 contracts, ~~to~~ acquire by lease or purchase ~~and to~~, operate and maintain fire
42 fighting equipment; and ~~to~~ acquire or construct buildings to house ~~the~~
43 *same* *such equipment* and to do all things necessary to effectuate the

1 purposes of this act, except that no tax or special assessment shall be
2 levied by such governing body without first having been submitted to and
3 ~~having been~~ approved by the board of county commissioners. In addition
4 to the powers provided for in this section, the governing body shall have
5 any powers granted to a fire district under K.S.A. 80-1514a, *and*
6 *amendments thereto.*

7 The governing body of such consolidated district is authorized to make
8 an annual levy of taxes upon the taxable property located within the
9 consolidated fire district in an amount approved by the board of county
10 commissioners but not to exceed seven mills.

11 The governing body of any district shall also have the authority to issue
12 general obligation bonds and no-fund warrants under the provisions of
13 K.S.A. 80-1514b, *and amendments thereto.*

14 Sec. 24. K.S.A. 3-114, 12-1220, 12-1234, 12-1267, 12-1270, 12-
15 1276, 12-1288, 12-1688, 12-1927, 12-1928, 12-1936, 13-13a18, 13-13a23,
16 19-3557, 19-3617, 19-3622, 27-322, 27-323, 27-333, 75-2551, 80-1520
17 and 80-1548 are hereby repealed.

18 Sec. 25. This act shall take effect and be in force from and after its
19 publication in the statute book.