

## HOUSE BILL No. 2458

By Committee on Taxation

Requested by Representative Corbet

1-15

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

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

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

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

Sec. 2. K.S.A. 3-114 is hereby amended to read as follows: 3-114. (a) Except as provided in subsection (b), in any city having a population of more than ~~sixty-five thousand~~ (65,000) in which a board of park commissioners has been established pursuant to K.S.A. 13-1346, *and amendments thereto*, all powers, jurisdiction and control over municipal airports or municipal fields for aviation purposes otherwise vested in the governing body of such city shall be vested in such board of park commissioners. Such board of park commissioners is hereby authorized to issue, as provided by law, general bonds of the city for the purpose of purchasing, leasing, developing and equipping municipal airports and fields for aviation purposes. Such board of park commissioners ~~is hereby further authorized to~~ *may* levy an annual tax not exceeding ~~one-half~~ (<sup>1</sup>/<sub>2</sub>) 0.5 mill for the support, maintenance and operation of municipal airports 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  
20 the 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*  
18 *shall submit the proposed levy to the governing body of the city and county*  
19 *for review and approval thereof. The board shall not levy such tax unless it*  
20 *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*  
37 *tax, the board shall submit the proposed levy to the governing body of the*  
38 *city and county for review and approval thereof.*

39 Sec. 7. K.S.A. 12-1276 is hereby amended to read as follows: 12-  
40 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 31<sup>st</sup> 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 31<sup>st</sup> 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~~ activities may be  
43 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 for furnishing fire protection service to the residents of such  
31 district, the fire district governing board ~~shall have the power to~~ may levy  
32 a tax not to exceed 8.5 mills upon the dollar of the assessed valuation of all  
33 taxable, tangible property in the district, for the purpose of carrying out the  
34 provisions of the contract. Such tax levy shall be in addition to all other tax  
35 levies authorized or limited by law except that no other levies for fire  
36 department purposes shall be made on such property.

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

40 Sec. 17. K.S.A. 19-3622 is hereby amended to read as follows: 19-  
41 3622. (a) The governing body of the fire district shall prepare an annual  
42 budget for the operation of the fire district. Prior to the adoption of ~~its~~ the  
43 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~~  
21 *may* levy a tax not to exceed 8.5 mills upon the dollar of the assessed  
22 valuation of all taxable, tangible property in the district, for the purpose of  
23 paying any lawful cost or expense incurred by the fire district and to pay a  
24 portion of the principal and interest on bonds issued pursuant to K.S.A. 12-  
25 1774, and amendments thereto. No other levies for the operation and  
26 maintenance of a fire department shall be made on such property by any  
27 other taxing district. If any incorporated city is partly within the  
28 boundaries of one or more fire districts, and partly outside the boundaries  
29 of any fire district, the governing body of such city may cause a tax to be  
30 levied in that portion of the city outside of the boundaries of any fire  
31 district for fire protection, and may contract with any fire district, city,  
32 township or other organized fire department, to furnish fire protection in  
33 that portion of the city not lying within the boundaries of a fire district, in  
34 the same manner as though the city lay wholly without the boundaries of a  
35 fire district.

36 (c) The governing body of the fire district may increase the mill levy  
37 authorized by subsection (b) in an amount not to exceed 11.5 mills by  
38 adoption of a resolution. Such resolution shall be published once each  
39 week for two consecutive weeks in a newspaper of general circulation in  
40 the fire district. If within 30 days after the last publication of the  
41 resolution, a petition signed by not less than 5% of the qualified electors in  
42 the fire district is filed in the office of the county election officer  
43 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



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

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

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

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

No such increase in the tax levy authorized by this section shall be made under the provisions of this section until a resolution authorizing 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.