

HOUSE BILL No. 2719

By Committee on Taxation

3-8

1 AN ACT concerning local government; relating to certain taxing
2 jurisdictions, approval of bonds, tax levies by electors or elected
3 bodies; amending K.S.A. 3-114, 12-1220, 12-1234, 12-1267, 12-1270,
4 12-1276, 12-1688, 13-13a18, 13-13a23, 19-3557, 19-3617, 19-3622,
5 27-322, 27-333, 80-1520 and 80-1548 and K.S.A. 2015 Supp. 12-1288,
6 12-1927, 12-1928, 12-1936, 27-323 and 75-2551 and repealing the
7 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 or by the governing body which
19 certifies the budget of such taxing jurisdiction. The provisions of this
20 section shall not apply to any taxes levied pursuant to K.S.A. 76-6b01 and
21 76-6b04 and K.S.A. 2015 Supp. 72-6470, 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)~~ 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*
36 *tax pursuant to this section, the board shall submit the proposed bond*

1 *issuance or tax levy to the governing body of the city for review and*
2 *approval thereof.*

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

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

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

1 established and to pay the tax for the establishment and maintenance
2 thereof as other parts of the municipality establishing such library.

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

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

21 Sec. 5. K.S.A. 12-1267 is hereby amended to read as follows: 12-
22 1267. (a) The board shall prepare, publish and approve an annual budget
23 for the maintenance and support of the library and may levy a tax not to
24 exceed five mills on all taxable tangible property in the library district. At
25 least 10 days prior to filing the adopted budget with the county clerk, the
26 board shall submit the budget to the governing body of the city and county
27 for review thereby.

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

35 (c) Any such resolution adopted under subsection (b) shall state the
36 total amount of the tax to be levied for library purposes and shall be
37 published once each week for two consecutive weeks in the official county
38 newspaper. Whereupon such annual levy in an amount not to exceed the
39 amount stated in the resolution may be made for the ensuing budget year
40 and each successive budget year unless a petition, signed by at least 5% of
41 the qualified electors of the library district, requesting an election upon the
42 proposition to increase the tax levy in excess of the current tax levy is filed
43 with the county election officer within 60 days following the date of the

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

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

18 Sec. 6. K.S.A. 12-1270 is hereby amended to read as follows: 12-
19 1270. The board may issue general obligation bonds of the library district
20 for the purpose of constructing, reconstructing, repairing, remodeling,
21 furnishing and equipping any buildings or additions thereto, together with
22 sites therefor, for library purposes. No bonds shall be issued until the
23 question of their issuance and the amount of such issuance has been
24 submitted to a vote of the qualified electors of the library district at any
25 special, general or primary election, and a majority of the qualified
26 electors voting thereon votes in favor thereof. The election shall be called
27 and held and the bonds shall be issued, sold, delivered, registered and
28 retired in the manner provided by the general bond law. Bonds issued
29 pursuant to this section shall not be subject to or within any bonded debt
30 limit of the city or county. ~~The board shall have the power to~~ *may* levy a
31 tax against all taxable tangible property in the library district for the
32 purpose of paying the principal of, redemption premium, if any, and
33 interest on any bonds issued pursuant to this section. *Before levying such*
34 *tax, the board shall submit the proposed levy to the governing body of the*
35 *city and county for review and approval thereof.*

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

- 38 (1) "County" means Leavenworth county;
- 39 (2) "city" means the city of Leavenworth, Kansas;
- 40 (3) "library district" means all territory located within Leavenworth
41 county except that territory located within the corporate limits of the city
42 of Tonganoxie and Linwood community library district No. 1 and Basehor
43 community library district No. 2;

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

3 (5) "library" means a library which serves the general public and is
4 supported in whole or in part with tax money and shall be called the
5 Leavenworth county library;

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

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

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

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

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

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

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

34 (3) Any such resolution adopted under paragraph (2) shall state the
35 total amount of the tax to be levied for library purposes and shall be
36 published once each week for two consecutive weeks in the official county
37 newspaper. Whereupon such annual levy in an amount not to exceed the
38 amount stated in the resolution may be made for the ensuing budget year
39 and each successive budget year unless a petition, signed by at least 5% of
40 the qualified electors of the library district, requesting an election upon the
41 proposition to increase the tax levy in excess of the current tax levy is filed
42 with the county election officer within 60 days following the date of the
43 last publication of the resolution. In the event a valid petition is filed, no

1 such increased levy shall be made without such proposition having been
2 submitted to and having been approved by a majority of the electors of the
3 library district voting at an election called and held thereon. All such
4 elections shall be called and held in the manner provided by the general
5 bond law. Such taxes shall be levied and collected in like manner as other
6 taxes, which levy the board shall certify, on or before August 25 of each
7 year, to the county clerk who is hereby authorized and required to place
8 the same on the tax roll of the county to be collected by the county
9 treasurer and paid over by the county treasurer to the treasurer of such
10 board.

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

17 (f) (1) Subject to the provisions of ~~subsection (f) of~~ K.S.A. 12-
18 1266(f), *and amendments thereto*, the board shall pay annually to the city
19 of Tonganoxie the sum of money equal to 35% of the amount of money
20 such city has budgeted for the annual operation and maintenance of such
21 city's library. The first such payment shall be made payable and delivered
22 to the city on or before the 31st day of December first following approval
23 of the creation of the district at the election conducted pursuant to K.S.A.
24 12-1261, *and amendments thereto*, and each year thereafter. Such
25 payments shall be in lieu of annual grants such township libraries receive
26 from the northeast Kansas library system.

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

37 (3) Subject to the provisions of ~~subsection (f) of~~ K.S.A. 12-1266(f),
38 *and amendments thereto*, the board shall pay annually to Linwood
39 community library district No. 1 the sum of money equal to 30% of the
40 amount of money such district has budgeted for the annual operation and
41 maintenance of such district's library. The first such payment shall be made
42 payable and delivered to such library district on or before the 31st day of
43 December first following approval of the creation of the district at the

1 election conducted pursuant to K.S.A. 12-1261, *and amendments thereto*,
2 and each year thereafter. Such payments shall be in lieu of annual grants
3 such township libraries receive from the northeast Kansas library system.

4 Sec. 8. K.S.A. 2015 Supp. 12-1288 is hereby amended to read as
5 follows: 12-1288. (a) The library board shall prepare an annual budget for
6 the maintenance, support and operation of the library. Prior to the
7 certification of its budget to the board of education, the library board shall
8 meet for the purpose of answering and hearing objections of taxpayers
9 relating to the proposed budget and for the purpose of considering
10 amendments to such proposed budget. The library board shall give at least
11 10 days' notice of the time and place of the meeting by publication in a
12 weekly or daily newspaper having a general circulation in the taxing
13 district. Such notice shall include the proposed budget and shall set out all
14 essential items in the budget except such groupings as designated by the
15 director of accounts and reports on a special publication form prescribed
16 by the director of accounts and reports and furnished with the regular
17 budget form. The public hearing required to be held herein shall be held
18 not less than 10 days prior to the date on which the library board is
19 required to certify its budget to the board of education. After such hearing
20 the budget shall be adopted or amended and adopted by the library board.
21 In order to provide funds to carry out the provisions of this act, the library
22 board shall annually, not later than August 1 of any year, certify its budget
23 to the board of education which ~~shall~~ *may* levy a tax at a rate of not to
24 exceed 1.2 mills on all the taxable tangible property within the taxing
25 district. Each year a copy of the budget adopted by the library board shall
26 be filed with the clerk of the board of education. A copy of such budget
27 also shall be filed with the county clerk of Montgomery County, Kansas.
28 The board of education shall not be required to levy a tax in excess of the
29 maximum tax levy set by the board of education by current resolution.
30 Whenever the library board determines that the tax currently being levied
31 for the library, as previously established by the board of education, is
32 insufficient to operate the library and the library board desires to increase
33 the mill levy above the current levy, the library board may request that the
34 board of education authorize an increase by adopting a resolution
35 declaring it necessary to increase the annual levy. The board of education
36 may authorize the increase by resolution, but such increase shall not
37 exceed 0.25 mill per year.

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

1 election upon the proposition to increase the tax levy in excess of the
2 current tax levy, signed by at least 5% of the qualified voters of the taxing
3 district, is filed with the county election officer within 30 days following
4 the date of the last publication of the resolution. In the event a valid
5 petition is filed, no such increased levy shall be made without such
6 proposition having been submitted to and having been approved by a
7 majority of the voters of the taxing district voting at an election called and
8 held thereon. All such elections shall be called and held in the manner
9 provided by the general bond law, and the cost of the election shall be
10 borne by the library board. Such taxes shall be levied and collected in like
11 manner as other taxes, which levy the board of education shall certify, on
12 or before August 25 of each year, to the county clerk who is hereby
13 authorized and required to place the same on the tax roll of the county to
14 be collected by the county treasurer and paid over by the county treasurer
15 to the treasurer of the library board.

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

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

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

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

39 Sec. 9. K.S.A. 12-1688 is hereby amended to read as follows: 12-
40 1688. (a) Except as otherwise provided in subsection (b) of this section,
41 when the provisions of this act shall have been adopted by an election, the
42 commission shall annually, and not later than 20 days prior to the date for
43 the publishing of the budget of such city or school district, certify its

1 budget to such city or school district, which ~~shall~~ *may* levy a tax sufficient
2 to raise the amount required by such budget, but in no event more than one
3 mill or the amount set out in the petition provided for in K.S.A. 12-1684,
4 *and amendments thereto*, except that, when such petition shall have been
5 submitted to a city and school district jointly such budget shall be certified
6 to the city or school district, whichever shall be the larger in population,
7 and the tax levied by such city or school district. After three years'
8 operation the authority to levy the tax provided for in this section may be
9 revoked by a majority of the electors voting at an election called in the
10 same manner as the election authorizing the same. Upon such revocation
11 all property and money belonging to such commission shall become the
12 property of the city or school district levying the tax under this section.

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

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

33 Sec. 10. K.S.A. 2015 Supp. 12-1927 is hereby amended to read as
34 follows: 12-1927. (a) The recreation commission shall prepare an annual
35 budget for the operation of the recreation system. Prior to the certification
36 of its budget to the city or school district, the recreation commission shall
37 meet for the purpose of answering and hearing objections of taxpayers
38 relating to the proposed budget and for the purpose of considering
39 amendments to such proposed budget. The recreation commission shall
40 give at least 10 days' notice of the time and place of the meeting by
41 publication in a weekly or daily newspaper having a general circulation in
42 the taxing district. Such notice shall include the proposed budget and shall
43 set out all essential items in the budget except such groupings as

1 designated by the director of accounts and reports on a special publication
2 form prescribed by the director of accounts and reports and furnished with
3 the regular budget form. The public hearing required to be held herein
4 shall be held not less than 10 days prior to the date on which the recreation
5 commission is required to certify its budget to the city or school district.
6 After such hearing the budget shall be adopted or amended and adopted by
7 the recreation commission. In order to provide funds to carry out the
8 provisions of this act and to pay a portion of the principal and interest on
9 bonds issued pursuant to K.S.A. 12-1774, and amendments thereto, the
10 recreation commission shall annually, not later than August 1 of any year,
11 certify its budget to such city or school district which ~~shall~~ *may* levy a tax
12 sufficient to raise the amount required by such budget on all the taxable
13 tangible property within the taxing district. Each year a copy of the budget
14 adopted by the recreation commission shall be filed with the city clerk in
15 the case of a city-established recreation system or with the clerk of the
16 school district in the case of a school district-established recreation system
17 or with the clerk of the taxing district in the case of a jointly established
18 recreation system. A copy of such budget also shall be filed with the
19 county clerk of the county in which the recreation system is located. If the
20 recreation system is located in more than one county, a copy of the budget
21 shall be filed with the clerk of the county in which the greater portion of
22 the assessed valuation of the recreation system is located. The city or
23 school district shall not be required to levy a tax in excess of the maximum
24 tax levy set by the city or school district by current resolution. In the case
25 of a new recreation commission established under the provisions of this
26 act, such levy shall not be required to exceed one mill. Whenever the
27 recreation commission determines that the tax currently being levied for
28 the commission, as previously established by the city or school district, is
29 insufficient to operate the recreation system and the commission desires to
30 increase the mill levy above the current levy, the commission shall request
31 that the city or school district authorize an increase by adopting a
32 resolution declaring it necessary to increase the annual levy. The city or
33 school district may authorize the increase by resolution, but such increase
34 shall not exceed one mill per year. The maximum annual mill levy for the
35 recreation commission general fund shall not exceed a total of four mills.

36 (b) Any resolution adopted under subsection (a) shall state the total
37 amount of the tax to be levied for the recreation system and shall be
38 published once each week for two consecutive weeks in the official
39 newspaper of the taxing district. Whereupon, such annual levy in an
40 amount not to exceed the amount stated in the resolution may be made for
41 the ensuing budget year and each successive budget year unless a petition
42 requesting an election upon the proposition to increase the tax levy in
43 excess of the current tax levy, signed by at least 5% of the qualified voters

1 of the taxing district, is filed with the county election officer within 30
2 days following the date of the last publication of the resolution. In the
3 event a valid petition is filed, no such increased levy shall be made without
4 such proposition having been submitted to and having been approved by a
5 majority of the voters of the taxing district voting at an election called and
6 held thereon. All such elections shall be called and held in the manner
7 provided by the general bond law, and the cost of the election shall be
8 borne by the recreation commission. Such taxes shall be levied and
9 collected in like manner as other taxes, which levy the city or school
10 district shall certify, on or before August 25 of each year, to the county
11 clerk who is hereby authorized and required to place the same on the tax
12 roll of the county to be collected by the county treasurer and paid over by
13 the county treasurer to the ex officio treasurer of the recreation
14 commission.

15 (c) The tax levy provided in this section shall not be considered a
16 levy of such city or school district under any of the statutes of this state,
17 but shall be in addition to all other levies authorized by law and, with
18 respect to any such levy made for the first time in 1989, shall not be
19 subject to the provisions of K.S.A. 79-5021 et seq., and amendments
20 thereto.

21 (d) (1) At any time after the making of the first tax levy pursuant to
22 this act, the amount of such tax levy may be reduced by a majority of the
23 voters of the taxing district voting at an election called pursuant to a
24 petition and conducted in the same manner as that prescribed by
25 subsection (b). The authority of any recreation commission in existence on
26 the effective date of this act or any recreation commission established
27 under the provisions of this act to operate and conduct its activities may be
28 revoked in any year following the third year of its operation by a majority
29 of the voters of the taxing district voting at an election called pursuant to a
30 petition and conducted in the same manner as that prescribed by
31 subsection (b). If the petition submitted is for the purpose of reducing the
32 mill levy, it shall state the mill levy reduction desired. Upon revocation, all
33 property and money belonging to the recreation commission shall become
34 the property of the taxing authority levying the tax for the commission,
35 and the recreation commission shall be dissolved. In the event the
36 authority of a recreation commission is revoked pursuant to this
37 subsection, the taxing authority may continue to levy a tax in the manner
38 prescribed by the petition language for the purpose of paying any
39 outstanding obligations of the recreation commission which exist on the
40 date such authority is revoked. The authority to levy a tax for this purpose
41 shall continue only as long as such outstanding obligations exist.

42 (2) If the recreation district whose authority is revoked owns any real
43 property at the time of such revocation, title to such real property shall

1 revert to the taxing authority.

2 (e) All financial records of the recreation commission shall be audited
3 as provided in K.S.A. 75-1122, and amendments thereto, and a copy of
4 such annual audit report shall be filed with the governing body of the city
5 or school district, or both, in the case of a jointly established recreation
6 system. A copy of such audit also shall be filed with the county clerk of the
7 county in which the recreation system is located. If the recreation system is
8 located in more than one county, a copy of the budget shall be filed with
9 the clerk of the county in which the greater portion of the assessed
10 valuation of the recreation system is located. The cost of each audit shall
11 be borne by the recreation commission.

12 Sec. 11. K.S.A. 2015 Supp. 12-1928 is hereby amended to read as
13 follows: 12-1928. Every recreation commission appointed pursuant to this
14 act shall have the power to:

15 (a) Make and adopt rules and regulations for the operation of the
16 recreation system;

17 (b) conduct the activities of the recreation system on any property
18 under its custody and management, or, with proper consent, on any other
19 public property and upon private property with the consent of the owners;

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

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

23 (e) purchase insurance. The city or school district to which the
24 recreation commission certifies its budget ~~shall~~ *may* levy an annual tax
25 upon all taxable tangible property within the taxing district in an amount
26 necessary to pay for insurance purchased for those purposes authorized by
27 K.S.A. 75-6111, and amendments thereto, and to pay a portion of the
28 principal and interest on bonds issued pursuant to K.S.A. 12-1774, and
29 amendments thereto, except that no levy shall be made under this
30 subsection which, when coupled with any levy made pursuant to
31 subsection (j), is in excess of one mill without the approval of the city or
32 school district. Taxes levied pursuant to this subsection shall be in addition
33 to all other taxes authorized or limited by K.S.A. 12-1927, and
34 amendments thereto, or any other provisions of law;

35 (f) sue and be sued;

36 (g) enter contracts;

37 (h) enter lease agreements for real and personal property. The term of
38 any such lease shall not exceed 10 years. Any such lease agreement shall
39 be subject to the approval of the city or school district to which the
40 recreation commission certifies its budget;

41 (i) employ a superintendent of recreation and any other employees
42 which may be necessary for proper operation of the recreation system;

43 (j) create and establish employee benefits contribution funds for the

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

26 (k) establish a petty cash fund. The amount of moneys in a petty cash
27 fund shall not exceed \$1,000 at any one time;

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

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

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

35 Sec. 12. K.S.A. 2015 Supp. 12-1936 is hereby amended to read as
36 follows: 12-1936. (a) The governing body of any school district the
37 boundaries of which are located entirely within the corporate limits of a
38 city that previously established a recreation system and the governing
39 body of the city within which such school district is located may take joint
40 action to initiate the conversion of the existing recreation system to a city
41 recreation system by adopting a joint ordinance and resolution proposing
42 to change the existing school district recreation system to a city recreation
43 system and authorizing publication of a notice of intent to do so. Such

1 notice of intent shall be published once each week for two consecutive
2 weeks in the official city newspaper, and, if within 30 days after the last
3 publication of the notice a petition is signed by at least 5% of the qualified
4 voters of the city requesting an election upon such question, an election
5 shall be called and held thereon. Such election shall be called and held in
6 the manner provided by the general bond law, and the cost of the election
7 shall be borne equally by the school district and the city. If no protest or no
8 sufficient protest is filed or if an election is held and the proposition carries
9 by a majority of those voting thereon, the governing bodies of the school
10 district and the city, by joint resolution and ordinance, may provide for the
11 conversion of the existing school district recreation system to a city
12 recreation system effective as of the next succeeding July 1 subsequent to
13 the publication of the notice of intent or the date of the election, whichever
14 is later.

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

18 (c) Any conversion of an existing school district recreation system to
19 a city recreation system under subsection (a) shall provide for the transfer
20 of the assets of the existing school district recreation system to the city
21 recreation system, the assumption of the liabilities of the existing school
22 district recreation system by the city recreation system and thereafter
23 maintain and continue the operations of the city recreation system.

24 (d) In connection with the conversion of a school district recreation
25 system to a city recreation system under subsection (a), the members of the
26 school district recreation commission shall serve the balance of their
27 respective terms in office as members of the city recreation commission
28 and, upon the expiration thereof, the members of the city recreation
29 commission shall be appointed by the governing body of the city.

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

33 Sec. 13. K.S.A. 13-13a18 is hereby amended to read as follows: 13-
34 13a18. (a) The board of regents of a municipal university which has not
35 levied a retailers' sales tax under the provisions of this act may annually
36 levy a tax for the support of such municipal university, including
37 buildings, equipment and repairs of the buildings and equipment of such
38 municipal university, insurance, and may include provisions for retirement
39 annuities and pensions, group disability income insurance, group term
40 insurance and group hospitalization and major medical insurance for the
41 benefit of instructors and other employees, and may establish a procedure
42 whereby the instructors and other employees of such municipal university
43 may, subject to rules and regulations of such board of regents, request such

1 board of regents in writing for reductions in compensation and the
2 contribution thereof for tax sheltered annuities as permitted under the
3 provisions of the internal revenue code of 1954, as amended, and including
4 such amount as shall be necessary for the annual operation of such
5 municipal university and for the retirement of bonds issued as provided in
6 K.S.A. 13-13a23, and amendments thereto, and for a sinking fund to retire
7 such bonds, not exceeding in any one year five mills on all taxable
8 tangible property within the taxing district of such municipal university.
9 Whenever such board of regents shall determine that the tax levied for the
10 purposes specified in this section for the prior year will be insufficient to
11 finance such purposes for the current year, such board may adopt a
12 resolution declaring it necessary to increase such levy in an amount not to
13 exceed one mill in any one year up to an amount which together with the
14 amount of the previous levy shall not exceed a total of seven mills in any
15 year. Such resolution shall state the total amount of the tax to be levied for
16 such purposes and shall be published once each week for three consecutive
17 weeks in a newspaper having general circulation in the city in which such
18 municipal university is located. Whereupon such increased levy may be
19 made for the current year and each succeeding year unless a petition
20 requesting an election upon the proposition to increase the tax levy in
21 excess of the rate of such levy in the prior year, signed by electors equal in
22 number to not less than 5% of the qualified electors who voted at the last
23 preceding regular city election, as shown by the poll books, is filed with
24 the county election officer within 60 days following the date of the last
25 publication of the resolution. In the event a valid petition is filed, no such
26 increased levy shall be made without such proposition having been
27 submitted to and having been approved by a majority of the electors voting
28 at an election called and held thereon. All such elections shall be called
29 and held in the manner prescribed for the calling and holding of elections
30 upon the question of the issuance of bonds under the general bond law.
31 The president and clerk of such board of regents shall, on or before August
32 25, certify such levy to the county clerk who is hereby authorized and
33 required to place the same on the tax roll of said county to be collected by
34 the treasurer of the county as are other taxes. The proceeds of such levy
35 shall be paid over by the county treasurer to the treasurer of such board of
36 regents, subject to the order of said board of regents. The tax levy
37 authorized by this section shall be in addition to the tax levy authorized by
38 K.S.A. 13-13a23, or ~~acts amendatory thereof~~ *amendments thereto*.

39 (b) The board of regents which has levied a countywide retailers'
40 sales tax under the provisions of this act may use the proceeds of such
41 sales tax for the same purposes that the revenue from a tax on tangible
42 property may be used.

43 (c) Whenever the board of regents of a municipal university imposes

1 a countywide retailers' sales tax there shall be created within the
2 university's chart of accounts the sales tax smoothing fund. There shall be
3 credited or transferred to such fund amounts received by the university
4 from sales tax revenue in any year which are in excess of such tax
5 revenues budgeted for expenditure for such year. Expenditures and
6 transfers from such fund shall be made for the same purposes prescribed
7 by subsection (b) in any year when estimated sales tax revenue is less in
8 any such year than that budgeted for such year.

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

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

15 *(2) for a board whose members have been appointed pursuant to*
16 *K.S.A. 13-13a04(b), and amendments thereto, the proposed levy shall be*
17 *submitted to the governing body of the city and county in which the*
18 *university is located for review and approval thereof. The board shall not*
19 *levy any tax unless it has obtained the approval of the governing body of*
20 *the city and county.*

21 Sec. 14. K.S.A. 13-13a23 is hereby amended to read as follows: 13-
22 13a23. (a) The board of regents of any municipal university heretofore or
23 hereafter created and established under the provisions of article 13a of
24 chapter 13 of the Kansas Statutes Annotated, and amendments thereto,
25 shall have the continuing right, power and authority, by resolution, to issue
26 bonds of such municipal university from time to time, for the purpose of
27 acquiring real estate, erecting buildings or additions to present buildings
28 and the purchase of equipment for such buildings and for refunding any
29 indebtedness of such university. There shall not be outstanding at any one
30 time an aggregate of bonds of the municipal university in excess of 2% of
31 the assessed valuation of the taxable tangible property within the corporate
32 limits of the city in which the university is located. The bonds shall bear
33 interest at a rate not exceeding the maximum rate of interest prescribed by
34 K.S.A. 10-1009, and amendments thereto, and shall mature not later than
35 30 years from date of issuance.

36 (b) Provisions for the payment of bonds issued under this section
37 shall be made by the establishment of a sinking fund to be created out of
38 the proceeds derived from the taxes levied each year by the board of
39 regents of such municipal university pursuant to subsection (c) of this
40 section.

41 (c) ~~The board of regents is hereby authorized to~~ *may* levy taxes on all
42 taxable tangible property within the corporate limits of the city in which
43 the university is located to provide for: (1) The sinking fund established

1 under subsection (b); (2) the construction, reconstruction, or equipping of
2 new or existing buildings; and (3) for any other capitalized equipment or
3 permanent improvements. Except as provided in subsection (d), such taxes
4 shall be in addition to all taxes which may be levied by the board of
5 regents pursuant to K.S.A. 13-13a18, and amendments thereto, and shall
6 not exceed 3 mills in any one year.

7 (d) The board of regents which has levied a retailers' sales tax under
8 the provisions of this act shall levy no other property tax except as
9 authorized by K.S.A. 13-13a23, and amendments thereto, and K.S.A. 75-
10 6111, and amendments thereto.

11 (e) The proceeds from the tax levy authorized under this section,
12 other than that portion of the proceeds for the sinking fund, may be
13 accumulated from year to year and expended for the construction,
14 reconstruction or equipping of new or existing buildings, permanent
15 improvements or capitalized equipment or for any one or more of such
16 purposes, and shall not be subject to the provisions of the budget laws,
17 except that in making the budget of the municipal university the amount so
18 accumulated and the amount expended thereof shall be shown therein for
19 the information of the taxpayers.

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

23 (1) *For a board whose members have been appointed pursuant to*
24 *K.S.A. 13-13a04(a), and amendments thereto, the proposed bond issuance*
25 *or tax levy shall be submitted to the governing body of the city in which*
26 *the university is located for review and approval thereof; and*

27 (2) *for a board whose members have been appointed pursuant to*
28 *K.S.A. 13-13a04(b), and amendments thereto, the proposed bond issuance*
29 *or tax levy shall be submitted to the governing body of the city and county*
30 *in which the university is located for review and approval thereof. The*
31 *board shall not issue any bonds or levy any tax unless it has obtained the*
32 *approval of the governing body of the city and county.*

33 Sec. 15. K.S.A. 19-3557 is hereby amended to read as follows: 19-
34 3557. (a) The provisions of this section shall apply to public wholesale
35 water supply districts No. 4, No. 11 and No. 12.

36 (b) The governing body of any public wholesale water supply district
37 created pursuant to K.S.A. 19-3545 et seq., and amendments thereto, to
38 which this section applies may issue general obligation bonds of the
39 district to finance the cost of acquisition, construction, reconstruction,
40 alteration, repair, improvement, extension or enlargement of the district.
41 All general obligation bonds of the district shall be authorized, issued,
42 registered and sold in the manner provided by the general bond law and
43 shall bear interest at a rate not to exceed the maximum rate prescribed by

1 K.S.A. 10-1009, and amendments thereto. The authorized and outstanding
2 bonded indebtedness of the district shall not exceed 20% of the assessed
3 value of all taxable tangible property located within the district, as
4 certified to the county clerk on the preceding August 25.

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

11 (c) The governing body of any public wholesale water supply district
12 to which this section applies may issue, from time to time, general
13 obligation bonds, in the manner prescribed by K.S.A. 10-427 et seq., and
14 amendments thereto, to refund any previous issue or part thereof of its
15 outstanding revenue bonds, including the principal amount thereof and all
16 accrued outstanding interest thereon, if such revenue bonds are callable in
17 accordance with their terms or the holders thereof are willing to surrender
18 them to the district. Such general obligation bonds shall not be issued until
19 a resolution adopted by the governing body of the district stating the
20 purpose for which such bonds are to be issued, the total amount of the
21 bonds proposed to be issued, and the total cost to the district of the
22 refunding project, is published once each week for two consecutive weeks
23 in the official newspaper of such district. After publication, such bonds
24 may be issued unless a petition requesting an election on the proposition,
25 signed by electors equal in number to not less than 5% of the electors of
26 the district who voted for the office of secretary of state at the last
27 preceding general election of such office, is filed with the clerk of such
28 district within 20 days following the last publication of such resolution. If
29 such a petition is filed, the governing body of the district shall submit the
30 proposition to the voters at an election called for such purpose and held
31 within 90 days after the last publication of the resolution and no bonds
32 shall be issued under this subsection unless such proposition shall receive
33 the approval of a majority of the votes cast thereon. Such election shall be
34 called and held in the manner provided by the general bond law.

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

42 (e) *Before issuing any bonds under the authority of subsection (c) or*
43 *levying any tax authorized by this section, the governing body of the*

1 *public wholesale water supply district shall submit the proposed levy to*
2 *the governing body of the county in which the district is located for review*
3 *and approval thereof.*

4 Sec. 16. K.S.A. 19-3617 is hereby amended to read as follows: 19-
5 3617. (a) The governing body may provide for the furnishing of fire
6 protection services or may contract with any other fire district, city or
7 township or private entity within the vicinity of the fire district, for the
8 purpose of furnishing fire protection service to the residents of such
9 district.

10 (b) Where such fire district does enter into a contract with any other
11 fire district, city or township or private entity within the vicinity of the fire
12 district for furnishing fire protection service to the residents of such
13 district, the fire district governing board ~~shall have the power to~~ *may* levy
14 a tax not to exceed 8.5 mills upon the dollar of the assessed valuation of all
15 taxable, tangible property in the district, for the purpose of carrying out the
16 provisions of the contract. Such tax levy shall be in addition to all other tax
17 levies authorized or limited by law except that no other levies for fire
18 department purposes shall be made on such property.

19 (c) *Before levying any tax authorized by this section, the board shall*
20 *submit the proposed bond issuance or tax levy to the governing body of the*
21 *county for review and approval thereof.*

22 Sec. 17. K.S.A. 19-3622 is hereby amended to read as follows: 19-
23 3622. (a) The governing body of the fire district shall prepare an annual
24 budget for the operation of the fire district. Prior to the adoption of its
25 budget, the governing body shall meet for the purpose of answering and
26 hearing objections of taxpayers relating to the proposed budget and for the
27 purpose of considering amendments to such proposed budget. The
28 governing body shall give at least 10 days' notice of the time and place of
29 the meeting by publication in a weekly or daily newspaper having a
30 general circulation in the fire district. Such notice shall include the
31 proposed budget and shall set out all essential items in the budget on a
32 publication form prescribed by the director of accounts and reports and
33 furnished with the regular budget form. The public hearing required to be
34 held herein shall be held not less than 10 days prior to the date on which
35 the fire district is required to submit its budget to the board of county
36 commissioners for review and approval thereby. After such hearing a
37 proposed budget shall be adopted or amended and adopted by the fire
38 district. The governing body, not later than August 1 of any year, shall
39 submit its proposed budget to the board of county commissioners for
40 review and approval thereby. The board shall approve or disapprove the
41 budget no later than August 10. After the board of county commissioners
42 approves the budget, the governing body shall submit the budget to the
43 county clerk as provided by K.S.A. 79-2930, and amendments thereto.

1 (b) The governing body of the fire district ~~shall have the power to~~
2 *may* levy a tax not to exceed 8.5 mills upon the dollar of the assessed
3 valuation of all taxable, tangible property in the district, for the purpose of
4 paying any lawful cost or expense incurred by the fire district and to pay a
5 portion of the principal and interest on bonds issued pursuant to K.S.A. 12-
6 1774, and amendments thereto. No other levies for the operation and
7 maintenance of a fire department shall be made on such property by any
8 other taxing district. If any incorporated city is partly within the
9 boundaries of one or more fire districts, and partly outside the boundaries
10 of any fire district, the governing body of such city may cause a tax to be
11 levied in that portion of the city outside of the boundaries of any fire
12 district for fire protection, and may contract with any fire district, city,
13 township or other organized fire department, to furnish fire protection in
14 that portion of the city not lying within the boundaries of a fire district, in
15 the same manner as though the city lay wholly without the boundaries of a
16 fire district.

17 (c) The governing body of the fire district may increase the mill levy
18 authorized by subsection (b) in an amount not to exceed 11.5 mills by
19 adoption of a resolution. Such resolution shall be published once each
20 week for two consecutive weeks in a newspaper of general circulation in
21 the fire district. If within 30 days after the last publication of the
22 resolution, a petition signed by not less than 5% of the qualified electors in
23 the fire district is filed in the office of the county election officer
24 requesting an election thereon, no levy in an amount exceeding 8.5 mills
25 shall be made unless the question is submitted to and approved by a
26 majority of the voters of the fire district voting at an election called by the
27 governing body. Such election shall be called and held in the manner
28 provided under the general bond law.

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

32 Sec. 18. K.S.A. 27-322 is hereby amended to read as follows: 27-322.

33 (a) ~~Except as provided in subsection (b),~~ With the consent of the governing
34 body of the city, the authority may annually levy a tax not to exceed three
35 mills on each dollar of the assessed tangible valuation of the property of
36 the city for the furtherance of the purposes of the authority, to be levied
37 and collected in like manner with other taxes, which levy the board of
38 directors shall, on or before August 25, of each year, certify to the county
39 clerk who is hereby authorized and required to place the same on the tax
40 roll of said county to be collected by the treasurer of said county and paid
41 over by him or her to the board of directors of the authority.

42 (b) In addition to the levy authorized in subsection (a), if the authority
43 is required to provide matching funds in order to qualify for any federal or

1 state grant relating to the development, improvement, operation or
2 maintenance of the public airport, and such funds are not otherwise
3 available from revenues of the airport facility, the authority may levy a tax
4 not to exceed one mill upon each dollar of the assessed tangible valuation
5 of the property of the city to be levied and collected in the same manner as
6 provided for in subsection (a) ~~except that such levy shall be made without~~
7 ~~the consent of the governing body of the city.~~

8 Before any levy is made pursuant to this subsection, the board of
9 directors of the authority shall publish a notice of their intention to make
10 such additional levy once each week for two consecutive weeks in the
11 official newspaper of the city. If within 30 days next following the last
12 publication of the notice a petition signed by not less than 5% of the
13 qualified electors of the city requesting an election on the question of
14 levying the additional mill authorized by this subsection is filed with the
15 city clerk, an election on the question shall be noticed, called and held in
16 the manner prescribed under the general bond law. If a majority of the
17 qualified electors of the city voting at such election vote "no" on the
18 question of levying the additional mill, no levy shall be made under this
19 subsection.

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

22 Sec. 19. K.S.A. 2015 Supp. 27-323 is hereby amended to read as
23 follows: 27-323. The authority shall have power to issue its own general
24 obligation bonds, revenue bonds, industrial revenue bonds, and no-fund
25 warrants as provided by this section:

26 (a) If the authority desires to issue its general obligation bonds, the
27 board of directors of the authority shall adopt a resolution setting forth the
28 principal amounts of bonds proposed to be issued and the purpose for
29 which the bonds are to be issued, and shall forward a copy of such
30 resolution to the mayor of the city. The mayor shall present such resolution
31 to the governing body of the city for its approval or disapproval. If the
32 governing body of the city, by appropriate ordinance, disapproves the
33 resolution of the authority, no further action shall be taken by the authority
34 on the basis of the resolution. If the governing body of the city, by
35 appropriate ordinance, unconditionally approves the resolution of the
36 authority, the governing body of the authority may proceed to authorize
37 and issue the general obligation bonds of the authority in the amount and
38 for the purpose specified in the resolution of the authority. The governing
39 body of the city, however, upon the presentation to it of the resolution of
40 the authority, in lieu of disapproving or unconditionally approving the
41 resolution, may adopt a resolution giving its approval of the resolution of
42 the authority but directing the publication once in the official city
43 newspaper of a notice setting forth the intention of the authority to issue its

1 general obligation bonds in the amount and for the purpose specified in the
2 resolution of the authority, and if within 15 days after the publication of
3 the notice there is filed with the city clerk a written protest against the
4 issuance of the general obligation bonds of the authority signed by not less
5 than 20% of the qualified electors of the city, the governing body of the
6 city shall submit the proposed improvement and the proposed general
7 obligation bond issue of the authority to the electors of the city at a special
8 election to be called for that purpose upon at least 10 days' notice, to be
9 held not later than 60 days after the filing of the protest, or at a regular city
10 election or general election which will occur not sooner than 30 days nor
11 later than 60 days after the filing of the protest. In the event that a majority
12 of the voters voting on the proposition at the election vote in favor thereof,
13 the improvement may be made and the general obligation bonds of the
14 authority may be issued by the authority to pay the cost thereof. General
15 obligation bonds of the authority shall not be issued in excess of 10% of
16 the assessed valuation of all the taxable tangible property within the city as
17 shown by the assessment books of the previous year. The general
18 obligation bonds of the authority as to the term, maximum interest rate,
19 and other details shall conform to the provisions of the general bond law.
20 The full faith and credit of the authority shall be pledged to the payment of
21 the general obligation bonds of the authority, including principal and
22 interest, and the authority ~~shall~~ *may* annually levy a tax on all taxable
23 tangible property within the city, in addition to all other levies authorized
24 by law, in an amount sufficient to pay the interest on and principal of the
25 bonds as the same become due. The general obligation bonds of the
26 authority shall not constitute a debt or obligation of the city which
27 established and created the authority. *Before levying any tax authorized by
28 this section, the authority shall submit the proposed levy to the governing
29 body of the city for review and approval thereof.*

30 (b) The authority may issue from time to time the revenue bonds of
31 the authority for the purpose of purchasing, constructing, or otherwise
32 acquiring, repairing, extending, or improving any property or facility of
33 the authority and may pledge to the payment of the revenue bonds, both
34 principal and interest, any rental, rates, fees or charges derived or to be
35 derived by the authority from property or facilities owned or operated by
36 it. The revenue bonds of the authority shall mature not later than 40 years
37 after the date of issuance. The revenue bonds shall bear interest at a rate
38 not exceeding the maximum rate of interest prescribed by K.S.A. 10-1009,
39 and amendments thereto. The bonds shall contain recitals stating the
40 authority under which such bonds are issued, that they are issued in
41 conformity with the provisions, restrictions and limitations of the
42 authority, and that the bonds and interest thereon is to be paid by the
43 issuing authority from any rental, rates, fees or charges derived or to be

1 derived by the authority from property or facilities owned or operated by it
2 and not from any other fund or source. The resolution authorizing the
3 issuance of revenue bonds of the authority may establish limitations upon
4 the issuance of additional revenue bonds of the authority and may provide
5 that additional revenue bonds shall stand on a parity as to the revenues of
6 the authority and in all other respects with revenue bonds previously
7 issued by the authority on the conditions as specified in the resolution. The
8 resolution may include other agreements, covenants or restrictions deemed
9 advisable by the governing body of the authority to effect the efficient
10 operation of the property and facilities of the authority, and to safeguard
11 the interests of the holders of the revenue bonds of the authority, and to
12 secure the payment of the bonds and the interest thereon promptly when
13 due. When an authority authorizes and issues its revenue bonds under the
14 provisions of this section, an amount of the net revenues of the property
15 and facilities of the authority sufficient for the purpose shall be pledged to
16 the payment of the principal of and the interest on the bonds as the same
17 become due, and it shall be the mandatory duty of any authority issuing
18 revenue bonds under this act to fix and maintain rentals, rates, fees and
19 charges for the use and services of the property and facilities of the
20 authority sufficient to pay the cost of operation and maintenance of the
21 property and facilities, pay the principal of and interest on all revenue
22 bonds or other obligations issued by the authority and chargeable to the
23 revenues of the authority as and when the same become due, provide an
24 adequate depreciation and replacement fund, and create reasonable
25 reserves therefor, and to provide funds ample to meet all valid and
26 reasonable requirements of the resolution authorizing the revenue bonds.
27 The bonds shall be registered in the office of the secretary or clerk of the
28 authority.

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

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

35 (e) The bonds, warrants, and other obligations and liabilities of the
36 authority shall not constitute any debt or liability of the state of Kansas or
37 of the city which established and created the authority, and neither the state
38 nor the city shall be liable thereon.

39 Sec. 20. K.S.A. 27-333 is hereby amended to read as follows: 27-333.
40 An authority created pursuant to this act may annually levy a tax not to
41 exceed ~~one and eighty-five hundredths (1.85)~~ 1.85 mills upon each dollar
42 of assessed taxable tangible valuation of the property located within the
43 county for the furtherance of the purposes of the authority. *Before levying*

1 *any such tax, the authority shall submit the proposed levy to the governing*
2 *body of the city for review and approval thereof.* Any tax authorized
3 hereunder shall be levied and collected in like manner with other taxes,
4 and the board of directors shall, on or before August 25, of each year,
5 certify the same to the county clerk who shall place the same on the tax
6 roll of the county to be collected by the county treasurer and paid over to
7 the board of directors of the authority.

8 Sec. 21. K.S.A. 2015 Supp. 75-2551 is hereby amended to read as
9 follows: 75-2551. Federal funds for public library service made available
10 to the state which are administered by the state librarian or state board may
11 be used in support of any one or more regional system of cooperating
12 libraries within the provisions of such federal legislation. The use of funds
13 of any regional system of cooperating libraries shall be established by the
14 system board by contracts with boards of participating libraries, or
15 otherwise.

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

18 Any funds appropriated by the legislature and administered by the state
19 librarian for the promotion of library services may be used to pay all or
20 part of the expenses and equipment of any regional system of cooperating
21 libraries.

22 The system board shall be subject to the cash basis and budget laws of
23 the state. The budget of the system board shall be prepared, adopted and
24 published as provided by law and hearing shall be held thereon in the first
25 week of the month of August of each year. The tax levy made pursuant to
26 the budget shall be based upon the certified preliminary abstract of
27 property values submitted to the director of property valuation pursuant to
28 K.S.A. 79-1604, and amendments thereto, and shall be certified to the
29 county clerks of each county in the territory of the regional system of
30 cooperating libraries.

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

39 Sec. 22. K.S.A. 80-1520 is hereby amended to read as follows: 80-
40 1520. The governing body of any fire district operating under the
41 provisions of this act other than fire districts located in counties having a
42 population of more than ~~sixty thousand (60,000)~~ 60,000 and not more than
43 ~~one hundred thousand (100,000)~~ shall have the power to 100,000 *may* levy

1 a tax of not to exceed five-~~(5)~~ mills and the governing body of fire districts
2 in counties having a population of not less than ~~sixty thousand (60,000)~~
3 ~~60,000~~ and not more than ~~one hundred thousand (100,000)~~ shall have the
4 ~~power to 100,000~~ may levy a tax not to exceed six-~~(6)~~ mills. Such taxes
5 shall be levied upon all property, real and personal, having a tax situs in
6 the district and the proceeds thereof shall be used only for the purpose of
7 paying the expenses of operating and maintaining a fire department and
8 other legal expenses of the fire district which tax levy shall be in addition
9 to all other tax levies authorized or limited by law: ~~Provided, That~~. No
10 other levies for fire department purposes shall be made on such property.

11 The governing body of any fire district all of the territory of which is
12 located within a county which has been designated an urban area in
13 accordance with the provisions of K.S.A. 19-2654, *and amendments*
14 *thereto*, may levy a tax each year of not to exceed ~~seven and one-half (7~~
15 ~~1/2)~~ 7.5 mills upon the taxable tangible property of the district for the
16 purpose of paying the expenses of operating and maintaining a fire
17 department and other legal expenses of the fire district, which tax levy
18 shall be in addition to all other tax levies authorized or limited by law:
19 ~~Provided, That~~. No other tax levy for fire department purposes shall be
20 made on such property.

21 No such increase in the tax levy authorized by this section shall be
22 made under the provisions of this section until a resolution authorizing
23 such increased levy is adopted by the township board and published once
24 each week for two-~~(2)~~ consecutive weeks in the official county paper of
25 the county in which such township is located. Whereupon, such levy may
26 be made unless a petition in opposition thereto signed by not less than five
27 percent-~~(5%)~~ of the qualified electors of the fire district, as determined by
28 the vote for secretary of state at the last preceding general election, is filed
29 with the county election officer within ~~sixty (60)~~ 60 days following the last
30 publication of the resolution of the board. In the event such a petition is
31 filed, it shall be the duty of the county election officer to submit the
32 question to the voters of the fire district at an election called for such
33 purpose or at the next general election. If no petition is filed, or if the
34 question is submitted on a question submitted ballot and those voting on
35 the question shall vote in favor of such tax levy, the township board is
36 authorized and empowered to make such tax levy.

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

41 Sec. 23. K.S.A. 80-1548 is hereby amended to read as follows: 80-
42 1548. Upon the consolidation of any such areas the board of county
43 commissioners shall appoint a governing body composed of seven

1 members who shall represent, as nearly as may be possible, the
2 geographical areas in such consolidated area. Members of the governing
3 body first appointed shall be appointed as follows: Two for a term of one
4 year; two for a term of two years; and three for a term of three years.
5 Thereafter all members shall be appointed for a term of three years. All
6 vacancies on such board shall be filled by appointment for the remainder
7 of the unexpired term. Members of the governing body shall receive no
8 compensation for their services but shall be allowed their actual expenses
9 incurred in the performance of their official duties.

10 Within ~~thirty (30)~~ 30 days after the governing body is appointed and
11 annually thereafter the governing body shall meet and organize by the
12 election from its membership of a chairperson, vice-chairperson and a
13 secretary and treasurer. The secretary and treasurer shall each give a
14 corporate surety bond, conditioned for the faithful performance of duty
15 and accounting for all money coming into their hands by virtue of such
16 position. Such bonds shall be approved and be in an amount fixed by the
17 governing body.

18 The governing body of such consolidated district ~~shall have authority to~~
19 *may* levy taxes and special assessments as provided by law, ~~to enter into~~
20 *contracts, to acquire by lease or purchase and to operate and maintain fire*
21 *fighting equipment, and to acquire or construct buildings to house the*
22 *same and to do all things necessary to effectuate the purposes of this act*
23 *except that no tax or special assessment shall be levied by such governing*
24 *body without first having been submitted to and having been approved by*
25 *the board of county commissioners. In addition to the powers provided for*
26 *in this section, the governing body shall have any powers granted to a fire*
27 *district under K.S.A. 80-1514a, and amendments thereto.*

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

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

35 Sec. 24. K.S.A. 3-114, 12-1220, 12-1234, 12-1267, 12-1270, 12-
36 1276, 12-1688, 13-13a18, 13-13a23, 19-3557, 19-3617, 19-3622, 27-322,
37 27-333, 80-1520 and 80-1548 and K.S.A. 2015 Supp. 12-1288, 12-1927,
38 12-1928, 12-1936, 27-323 and 75-2551 are hereby repealed.

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