

2023 Kansas Statutes

79-2961. Same; distribution to political subdivisions except school districts; subdivisions failing to meet budget requirements excluded; distribution of amounts to community colleges and municipal universities apportioned under K.S.A. 79-2959(d). (a) The county clerk shall certify to the county treasurer when budgets are made pursuant to K.S.A. 79-2960 and amendments thereto and tax levies are filed with the county clerk. Prior to crediting the proper amounts under subsection (c) and except as provided in subsection (d), the county treasurer shall divide the amount paid by the state treasurer to the county treasurer among the county and all other taxing subdivisions of the county except school districts and any incorporated city within which any portion of the Fort Riley military reservation is located and which would otherwise be a participant in the Riley county allocation, which comply with the requirements of this act, in the proportion that the product of the last preceding total tangible tax rate of each subdivision, times its equalized tangible assessed valuation for the preceding year, is to the sum of such products of all the tangible tax-levying political subdivisions, except school districts and any incorporated city within which any portion of the Fort Riley military reservation is located and which would otherwise be a participant in the Riley county allocation, exclusive of the levy by the county for any deficiency for state purposes.

(b) No political subdivision shall be entitled to participate in the distribution of any money appropriated to carry out K.S.A. 79-2960 and amendments thereto and this section unless and until such political subdivision has adopted and certified a budget for the ensuing year which shows as a separate item the amount of the distribution to one or more tax levy funds of general application within such subdivision except bond and interest funds and has certified a tax levy for each such fund that will produce a sum of money less than the amount which a maximum levy would produce for each such fund, in an amount equal to or in excess of the amount of such distribution. The budget of each political subdivision also shall show that the aggregate levies made by such tangible property tax-levying political subdivisions will produce a sum less than the amount which the aggregate levy would produce in an amount equal to or in excess of the aggregate amount of the budget items of such distribution shown in the aggregate levy.

(c) In crediting the amount that has been divided pursuant to subsection (a) or subsection (d), the county treasurer shall proceed as follows: Upon receipt of the payment from the state treasurer each year, credit the appropriate fund or funds of each political subdivision complying with the provisions of this act with its proportionate share of such payment and the county treasurer shall notify such political subdivision of the amounts so credited. This section and K.S.A. 79-2960 and amendments thereto shall not apply to school districts.

(d) The amount paid by the state treasurer to the county treasurer of each county under subsection (d) of K.S.A. 79-2959 and amendments thereto, shall be divided only among the one or more community colleges or municipal universities, or both, which received amounts under this section from the payment made from the local ad valorem tax reduction fund on January 15, 1983. The amount received by each such community college or municipal university under this subsection shall bear the same proportion to the total amount paid to such county under subsection (d) of K.S.A. 79-2959 and amendments thereto, as the amount received by such community college or municipal university under this section from the payment made to such county from the local ad valorem tax reduction fund on January 15, 1983, bears to the total amount received by all such community colleges and municipal universities under this section from such payment.

History: L. 1965, ch. 530, § 8; L. 1973, ch. 292, § 54; L. 1974, ch. 436, § 3; L. 1982, ch. 65, § 2; L. 1983, ch. 323, § 2; March 17.