

HOUSE BILL No. 2212

By Representatives Brunk, Arpke, Boman, Collins, Goodman, Gregory,
Hermanson, Howell, Huebert, Hedke, Kiegerl, Osterman, Patton, Peck, Scapa and
Weber

2-8

1 AN ACT concerning property taxation; relating to revenues produced by
2 property tax levies; mill levy adjustments; resolutions, publication
3 requirements; amending K.S.A. 2010 Supp. 79-2925b and repealing
4 the existing section.
5

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

7 New Section 1. (a) Subject to the provisions of K.S.A. 79-2925b,
8 and amendments thereto, if the total taxable real property valuation in any
9 municipality increases due to increases in the assessed valuation of
10 existing real property, then the governing body shall lower the mill levy
11 rate to such rate that would equal the amount of ad valorem property
12 taxes levied in the next preceding year. This subsection shall not apply to
13 ad valorem taxes levied under K.S.A. 72-6431, 76-6b01 and 76-6b05, and
14 amendments thereto, or any other ad valorem tax levy which was
15 previously approved by the voters of such municipality. Property that, in
16 the current year, is new construction, is located within added
17 jurisdictional territory, or has changed in use shall not be considered
18 when determining whether the total taxable real property valuation has
19 increased from the prior year.

20 (b) If the total taxable real property valuation in any municipality
21 decreases, then the governing body may increase the mill levy rate,
22 subject to any statutory restrictions, to a rate that would equal the amount
23 of ad valorem property taxes levied in the next preceding year.

24 (c) The provisions of subsection (a) shall not apply to or limit the
25 levy of ad valorem taxes for the payment of principal and interest on
26 bonds, temporary notes and no-fund warrants or judgments rendered
27 against any such taxing subdivision.

28 (d) For the purpose of this section, "municipality" means any county,
29 township, city, municipal university, school district, community college,
30 drainage district and any other taxing district or political subdivision
31 which levies taxes on property.

32 Sec. 2. K.S.A. 2010 Supp. 79-2925b is hereby amended to read as
33 follows: 79-2925b. (a) Without adoption of a resolution or ordinance so
34 providing, the governing body of any taxing subdivision shall not

1 approve any appropriation or budget, as the case requires, which may be
2 funded by revenue produced from property taxes, and which provides for
3 funding with such revenue in an amount exceeding that of the next
4 preceding year, except with regard to revenue produced and attributable
5 to the taxation of: (1) New improvements to real property;

6 (2) increased personal property valuation, other than increased
7 valuation of oil and gas leaseholds and mobile homes;

8 (3) property located within added jurisdictional territory; and

9 (4) property which has changed in use.

10 (b) The provisions of this section shall be applicable to all fiscal and
11 budget years commencing on and after the effective date of this act.

12 ~~(e) The provisions of this section shall not apply to community-~~
13 ~~colleges or unified school districts.~~

14 ~~(d)~~ (c) The provisions of this section shall not apply to revenue
15 received from property tax levied for the sole purpose of repayment of
16 the principal of and interest upon bonded indebtedness, temporary notes
17 and no-fund warrants.

18 (d) *Any resolution adopted pursuant to this section shall be*
19 *published in the official county newspaper of the county where such*
20 *taxing subdivision is located.*

21 Sec. 3. K.S.A. 2010 Supp. 79-2925b is hereby repealed.

22 Sec. 4. This act shall take effect and be in force from and after its
23 publication in the statute book.

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