AN ACT concerning property taxation; relating to revenues produced by
property tax levies; votes to increase revenues; publication; amending
K.S.A. 2012 Supp. 79-2925b and repealing the existing section.

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

Section 1. K.S.A. 2012 Supp. 79-2925b is hereby amended to read as
follows: 79-2925b. (a) Without adoption of a resolution or ordinance
so providing, the governing body of any taxing subdivision
shall not approve any appropriation or budget, as the case
requires, which may be funded by revenue produced from property taxes,
and which provides for funding with such revenue in an amount exceeding
that of the next preceding year, except with regard to revenue produced
and attributable to the taxation of: [adjusted to reflect changes in the
consumer price index for all urban consumers as published by the
United States department of labor for the preceding calendar year]. If
the total tangible property valuation in any municipality increases from
the next preceding year due to increases in the assessed valuation of
existing tangible property [and such increase exceeds changes in the
consumer price index], the governing body shall lower the amount of ad
valorem tax to be levied to the amount of ad valorem tax levied in the next
preceding year [adjusted to reflect changes in the consumer price
index]. This subsection shall not apply to ad valorem taxes levied under
K.S.A. 72-6431, 76-6b01 and 76-6b05, and amendments thereto,
and any other ad valorem tax levy which was previously approved by the
voters of such municipality. [Notwithstanding the requirements of this
subsection, nothing herein shall prohibit a municipality from
increasing the amount of ad valorem tax to be levied if the
municipality approves the increase with a majority vote of the
governing body and publishes such vote as provided in subsection (c).]
(b) Revenue that, in the current year, is produced and attributable to
the taxation of:

(1) New improvements to real property;
(2) increased personal property valuation, other than increased
valuation of oil and gas leaseholds and mobile homes;
(3) property located within added jurisdictional territory; and or
(4) property which has changed in use
shall not be considered when determining whether revenue produced
from property has increased from the next preceding year.

(b) In the event the governing body votes to approve any
appropriation or budget, as the case requires, which may be funded by
revenue produced from property taxes, and which provides for funding
with such revenue in an amount exceeding that of the next preceding year
{as provided in subsection (a)}, notice of such vote shall be published in
the official county newspaper of the county where such taxing subdivision
{municipality} is located.

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

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

(f) For purposes of this section, "municipality" means any political
subdivision of the state which levies an ad valorem tax on property and
includes, but is not limited to, any county, township, municipal university,
school district, community college, drainage district or other taxing
district. {"Municipality" shall not include any such political
subdivision or taxing district which receives $1,000 or less in revenue
from property taxes in the current year.}

Sec. 2. K.S.A. 2012 Supp. 79-2925b is hereby repealed.

Sec. 3. This act shall take effect and be in force from and after its
publication in the statute book.