

## 2018 Kansas Statutes

**12-17,102. Same; advisory board; report; consultation with planning commission; tax levy.** (a) If the governing body of the city establishes a self-supported municipal improvement district under the provisions of this act it may provide by ordinance for an advisory board for such district, the members of which shall be representative of businesses located within the district. The board shall perform such duties as may be prescribed by ordinance and shall, not later than May 15 of each year, submit to the governing body of the district a report on the district's activities and a proposed budget to accomplish these objectives. In formulating a plan for services and improvements, the advisory board may consult with the planning commission.

(b) The governing body of the district may levy taxes annually, within the district, to carry out the purposes of such district, but no such taxes shall be levied until approved by ordinance of the governing body of the city. Such taxes may be in the form of a capital improvement fund tax, operations fund tax, or combination thereof, in addition to any tax levied under the provisions of K.S.A. 12-17,103, and amendments thereto. The tax assessments levied pursuant to the provisions of this act shall be placed upon the tax rolls, shall constitute a lien on the real estate upon which such taxes are levied and shall be subject to collection in the same manner as other ad valorem taxes levied by the city and shall not be subject to abatement by the district. Such tax assessments shall be in addition to all other tax levies authorized or limited by law and shall not be subject to or within the aggregate tax levies prescribed by articles 19 and 50 of chapter 79 of the Kansas Statutes Annotated, and amendments thereto. If an advisory board has been established, the annual levy of taxes shall not be made until a recommendation has been received from the advisory board.

**History:** L. 1981, ch. 63, § 9; L. 1988, ch. 79, § 4; Jan. 1, 1989.