Session of 2006

## SENATE BILL No. 572

By Committee on Ways and Means

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9 AN ACT relating to public libraries; concerning the basis for property 10 tax levies thereof; amending K.S.A. 75-2551 and 79-2930 and repealing the existing sections. 11 1213Be it enacted by the Legislature of the State of Kansas: 14Section 1. K.S.A. 75-2551 is hereby amended to read as follows: 75-15 2551. Federal funds for public library service made available to the state 16which are administered by the state librarian or state commission may be 17used in support of any one or more regional system of cooperating libraries within the provisions of such federal legislation. The use of funds 1819of any regional system of cooperating libraries shall be established by the 20system board by contracts with boards of participating libraries, or 21otherwise. 22 Participating boards shall have the power and are hereby authorized to 23 pay for services purchased from the system board. 24 Any funds appropriated by the legislature and administered by the state 25librarian for the promotion of library services may be used to pay all or 26part of the expenses and equipment of any regional system of cooperating 27 libraries. 28The system board shall be subject to the cash basis and budget laws of 29 the state. The budget of the system board shall be prepared, adopted and 30 published as provided by law and hearing shall be held thereon in the 31first week of the month of August of each year. The tax levy made pur-32 suant to the budget shall be based upon the certified preliminary abstract 33 of property values submitted to the director of property valuation pur-34 suant to K.S.A. 79-1604, and amendments thereto, and shall be certified 35 to the county clerks of each county in the territory of the regional system 36 of cooperating libraries. 37 Each system board is hereby authorized to levy not in excess of <sup>3</sup>/<sub>4</sub> mill 38 of tax to be used for library purposes on all of the taxable property within 39 the boundaries of the regional system of cooperating libraries that is not 40 within a district supporting a library with funds of the district. 41Sec. 2. K.S.A. 79-2930 is hereby amended to read as follows: 79-422930. (a) Two copies of the budget certificate giving the amount of ad 43 valorem tax to be levied and the total amount of the adopted budget of  $\mathrm{SB}\ 572$ 

1 expenditures by fund, along with itemized budget forms for each and every fund and proof of publication of the notice of budget hearing con-2 3 taining the budget summary shall be presented to the county clerk within the time prescribed by K.S.A. 79-1801 as amended and amendments 4 thereto. Where action has been taken under any statute to increase the  $\mathbf{5}$ amount of tax to be levied authorized by law, a statement showing the 6 7 increased amount or tax levy rate voted, or a copy of the charter resolution 8 or ordinance making the change, shall be attached to the budget each 9 year the change is in effect.

The county clerk shall make any reductions to the ad valorem tax 10 (b) to be levied, compute the tax levy rates based on the final equalized 11 12assessed valuation, and enter such on the budget certificate before at-13 testing the budget, except that with regard to levies made under K.S.A. 75-2551, and amendments thereto, such levies shall be based upon the 1415 certified preliminary abstract of property values submitted to the director 16of property valuation pursuant to K.S.A. 79-1604, and amendments thereto. A copy of all budgets for taxing subdivisions of the county, prop-1718erly attested, shall be filed with the director of accounts and reports, along with a copy of the tax levy rate summary required of the county treasurer 1920by K.S.A. 79-2002, and amendments thereto.

21 (c) Each fund of the adopted budget certified to the county clerk in 22no event shall exceed the amount of ad valorem tax to be levied and the 23 proposed expenditures of such fund in the proposed budget as originally published. The governing body of each taxing subdivision shall not certify 24 25an amount of ad valorem taxes to be levied that is in excess of any tax 26levy rate or amount limitations or any aggregate tax levy limitations. The 27 governing bodies, in fixing the amount may take into consideration and make allowance for the taxes which may not be paid, such allowance, 2829 however, shall not exceed by more than 5% the percentage of delinquency 30 for the preceding tax year.

31 Sec. 3. K.S.A. 75-2551 and 79-2930 are hereby repealed.

32 Sec. 4. This act shall take effect and be in force from and after its 33 publication in the statute book.