Session of 2009

SENATE BILL No. 111

By Special Committee on Assessment and Taxation

1-27

9 AN ACT concerning political subdivision budget expenditures from revenues produced by property tax levies; providing limitations thereon; 10 repealing K.S.A. 2008 Supp. 79-2925b. 11 12 13 Be it enacted by the Legislature of the State of Kansas: 14Section 1. (a) Whenever the governing body of any city or county 15 which levies or certifies a levy of ad valorem property taxes proposes the 16 adoption of a budget of expenditures for any year to be funded by the 17levy of ad valorem property taxes which exceed the amount of ad valorem taxes levied in the next preceding year for such purpose, it shall provide 1819notice thereof in the notice required by K.S.A. 79-2929, and amendments 20thereto. If a petition containing the signatures of not less than 5% of the 21qualified electors of such taxing subdivision is filed within 30 days after 22 the date of the budget hearing required by K.S.A. 79-2933, and amend-23 ments thereto, with the appropriate county election officer, requesting 24 an election on whether the budget shall be funded by such increased ad 25valorem taxes, an election thereon shall be conducted in the same manner 26 as prescribed under the mail ballot election act, K.S.A. 25-431 et seq., 27 and amendments thereto, except that ballots may be sent to electors at 28 any time not less than three days preceding the date of the election. If 29 such an election is held, no ad valorem taxes shall be levied in excess of 30 the amount levied to fund the budget of expenditures for the next pre-31ceding year unless approved by a majority of the electors voting in such 32 election. 33 (b) The provisions of subsection (a) shall not apply to or limit the levy 34 of ad valorem taxes for the payment of principal and interest on bonds, 35 temporary notes and no-fund warrants or judgments rendered against any 36 such taxing subdivision. 37 Sec. 2. K.S.A. 2008 Supp. 79-2925b is hereby repealed. 38 Sec. 3. This act shall take effect and be in force from and after its 39 publication in the statute book.