Session of 2015

SENATE BILL No. 244

By Committee on Ways and Means

2-17

Balloon Amendments for SB 244
for Senate Committee on Local Government
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Office of Revisor of Statutes
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AN ACT concerning municipalities; relating to approval of budgets; requiring certain notifications; amending K.S.A. 79-2929 and K.S.A. 2014 Supp. 79-2925b and repealing the existing sections.

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

Section 1. K.S.A. 2014 Supp. 79-2925b is hereby amended to read as follows: 79-2925b. (a) Without a majority vote so providing, the governing body of any municipality 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, 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 76-6b04, 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; 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.

(c) 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 municipality is located~~ *within 30 days following the adoption of such budget in a weekly or daily newspaper of the county having a general circulation therein. A municipality located in more than one county shall publish notice of such vote in a weekly or daily newspaper of the municipality having a general circulation therein and for a period of not less than 10 days on the official website of ~~the~~ county ~~of greatest valuation of~~ the municipality ~~or,~~ in the absence thereof, on a website designated by the secretary of administration*.

and, by yeas and nays, how each member of the governing body voted,

each

having territory in

(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 revenue received from property tax levied for the sole purpose of repayment of the principal of and interest upon bonded indebtedness, temporary notes and no-fund warrants.

(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. 79-2929 is hereby amended to read as follows: 79-2929. Prior to the filing of the adopted budget with the county clerk, the governing body of each taxing or political subdivision or municipality shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the county having a general circulation therein. *A taxing or political subdivision or municipality located in more than one county shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper of the municipality having general circulation therein and for a period of not less than 10 days on the official county website of ~~the~~ county ~~of greatest valuation of~~ the municipality or, in the absence thereof, on a website designated by the secretary of administration.* Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts

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and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The notice of a governing body of any taxing subdivision or municipality having an annual expenditure of $500 or less shall specify the time and place of the meeting required by this section but shall not be required to include the proposed budget of such taxing subdivision or municipality.

Sec. 3. K.S.A. 79-2929 and K.S.A. 2014 Supp. 79-2925b are hereby repealed.

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