

## HOUSE BILL No. 2054

By Representative O'Brien

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AN ACT relating to public libraries; concerning the basis for property tax levies thereof; amending K.S.A. 75-2551 and 79-2930 and repealing the existing sections.

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

Section 1. K.S.A. 75-2551 is hereby amended to read as follows: 75-2551. Federal funds for public library service made available to the state which are administered by the state librarian or state commission may be used in support of any one or more regional system of cooperating libraries within the provisions of such federal legislation. The use of funds of any regional system of cooperating libraries shall be established by the system board by contracts with boards of participating libraries, or otherwise.

Participating boards shall have the power and are hereby authorized to pay for services purchased from the system board.

Any funds appropriated by the legislature and administered by the state librarian for the promotion of library services may be used to pay all or part of the expenses and equipment of any regional system of cooperating libraries.

The system board shall be subject to the cash basis and budget laws of the state. The budget of the system board shall be prepared, adopted and published as provided by law and hearing shall be held thereon in the first week of the month of August of each year. The tax levy made pursuant to the budget shall be *based upon the certified preliminary abstract of property values submitted to the director of property valuation pursuant to K.S.A. 79-1604, and amendments thereto, and shall be certified* to the county clerks of each county in the territory of the regional system of cooperating libraries.

Each system board is hereby authorized to levy not in excess of  $\frac{3}{4}$  mill of tax to be used for library purposes on all of the taxable property within the boundaries of the regional system of cooperating libraries that is not within a district supporting a library with funds of the district.

Sec. 2. K.S.A. 79-2930 is hereby amended to read as follows: 79-2930. (a) Two copies of the budget certificate giving the amount of ad valorem tax to be levied and the total amount of the adopted budget of

1 expenditures by fund, along with itemized budget forms for each and  
2 every fund and proof of publication of the notice of budget hearing con-  
3 taining the budget summary shall be presented to the county clerk within  
4 the time prescribed by K.S.A. 79-1801 ~~as amended~~ *and amendments*  
5 *thereto*. Where action has been taken under any statute to increase the  
6 amount of tax to be levied authorized by law, a statement showing the  
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.

10 (b) The county clerk shall make any reductions to the ad valorem tax  
11 to be levied, compute the tax levy rates based on the final equalized  
12 assessed 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.*  
14 *75-2551, and amendments thereto, such levies shall be based upon the*  
15 *certified preliminary abstract of property values submitted to the director*  
16 *of property valuation pursuant to K.S.A. 79-1604, and amendments*  
17 *thereto*. A copy of all budgets for taxing subdivisions of the county, prop-  
18 erly attested, shall be filed with the director of accounts and reports, along  
19 with a copy of the tax levy rate summary required of the county treasurer  
20 by K.S.A. 79-2002, and amendments thereto.

21 (c) Each fund of the adopted budget certified to the county clerk in  
22 no 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  
24 published. The governing body of each taxing subdivision shall not certify  
25 an amount of ad valorem taxes to be levied that is in excess of any tax  
26 levy rate or amount limitations or any aggregate tax levy limitations. The  
27 governing bodies, in fixing the amount may take into consideration and  
28 make allowance for the taxes which may not be paid, such allowance,  
29 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.

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