

As Amended by Senate Committee

Session of 2008

SENATE BILL No. 460

By Committee on Ways and Means

1-23

10 AN ACT concerning townships; amending K.S.A. 75-1122, 80-1101, 80-
11 1101a, 80-1102a, 80-1103, 80-1104, 80-1109, 80-1110 and 80-1111 and
12 K.S.A. 2007 Supp. 80-120 and 80-1117 and repealing the existing sec-
13 tions; also repealing K.S.A. 80-1106, 80-1107, 80-1108, 80-1301, 80-
14 1302, 80-1303, 80-1304 and 80-1305.

15

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

16 New Section 1. The board of county commissioners may establish a
17 county service taxing district in any portion of the county encompassing
18 the boundaries of a township which has been dissolved or disorganized
19 as a result of the consolidation or attachment of its territory to another
20 township or townships or where the duties of the township have been
21 transferred to the county by adoption of a resolution. The resolution shall
22 specify the service or services to be provided within the county service
23 taxing district.

24
25 Upon passage of a resolution authorizing the creation of a county serv-
26 ice taxing district, the board of county commissioners shall cause to be
27 published twice in the official county newspaper of the county the reso-
28 lution. The resolution shall include a general description of the territory
29 to be included within the area, the type of service or services to be un-
30 dertaken in the area, a statement of the means by which the service or
31 services will be financed, and a designation of the county agency or officer
32 who will be responsible for supervising the provision of the service or
33 services. The county service taxing district shall be deemed established
34 60 days after the second publication of the resolution or at such later date
35 as may be specified in the resolution.

36 Upon receipt of a petition signed by a majority of the qualified voters
37 within the territory of the proposed county service taxing district prior to
38 the effective date of its creation, the creation of the district shall be
39 abandoned.

40 Upon adoption of the next annual budget following the creation of a
41 county service taxing district the board of county commissioners shall
42 include in such budget appropriate provisions for the operation of the
43 taxing district including, as appropriate, a property tax levied only on

1 property within the boundaries of the taxing district, the levy of a service
2 charge against the users of such services within the area, or the imposition
3 of special assessments or by any combination thereof. The levy and col-
4 lection of such special assessments shall be made in accordance with the
5 procedure required by K.S.A. 12-6a08 to 12-6a12, and amendments
6 thereto.

7 Sec. 2. K.S.A. 75-1122 is hereby amended to read as follows: 75-
8 1122. (a) The governing body of every unified school district, the govern-
9 ing body of every recreation commission having aggregate annual gross
10 receipts in excess of \$150,000 and the governing body of all other mu-
11 nicipalities either having aggregate annual gross receipts in excess of
12 \$275,000 or which has general obligation or revenue bonds outstanding
13 in excess of \$275,000 shall have its accounts examined and audited by a
14 licensed municipal public accountant or accountants or certified public
15 accountant or accountants at least once each year. In the case of school
16 districts, all tax and other funds such as activity funds and accounts shall
17 also be examined and audited.

18 ~~(b) Any municipality required to have an annual audit for the first~~
19 ~~time under this section shall be exempt from the requirement if the mu-~~
20 ~~nicipality sends to the division of accounts and reports a written request~~
21 ~~for assistance in complying with the required accounting procedures of~~
22 ~~K.S.A. 75-1121, and amendments thereto. The exemption shall continue~~
23 ~~until the assistance is rendered by the division of accounts and reports.~~

24 ~~—(c) (b)~~ The governing body of any city of the third class required to
25 have its accounts examined and audited pursuant to the provisions of this
26 section shall annually determine the total cost to be incurred by the city
27 in complying with the requirements of this act and shall identify the same
28 in the budget of the city.

29 ~~(d) Each year the township board of any township required to have~~
30 ~~an annual audit may adopt a resolution requesting the director of accounts~~
31 ~~and reports to exempt the township from the requirements of this section.~~
32 ~~The resolution shall be submitted prior to the end of the fiscal year. Upon~~
33 ~~receipt of the resolution, the director of accounts and reports shall waive~~
34 ~~the requirement for an audit for such year.~~

35 Sec. 3. K.S.A. 2007 Supp. 80-120 is hereby amended to read as fol-
36 lows: 80-120. (a) The township board of any township may adopt a res-
37 olution proposing to transfer all powers, duties and functions of the town-
38 ship board to the board of county commissioners of the county in which
39 such township is located. Such resolution shall be submitted to the qual-
40 ified electors of the township at an election called and held thereon. Such
41 election shall be called and held in the manner provided by the general
42 bond law. If a majority of the voters voting thereon vote in favor thereof,
43 all powers, duties and functions of such township board shall be trans-

1 ferred to the board of county commissioners of the county in which such
2 township is located.

3 (b) Upon approval of the resolution by the voters, the township board
4 shall pay over to the county treasurer of such county any and all unused
5 money or funds or surplus funds in the hands of such township board
6 which have been received or acquired by such township from any source.
7 Upon receipt of the funds and moneys, the county treasurer shall credit
8 the same to a special fund for each such township *unless the board of*
9 *county commissioners by a 2/3 vote of all members of the board determines*
10 *that all duties and funds transferred by the township shall be assumed by*
11 *the county in which case such funds shall be deposited in the county*
12 *general fund.*

13 *If a special fund is created,* the board of county commissioners shall
14 expend the moneys in such special fund for the exercise of the powers,
15 duties and functions imposed by law upon township boards in the town-
16 ship from which it was received. The county treasurer shall credit and
17 transfer to such special fund of each township all tax moneys in the trea-
18 surer's hands on the date the resolution was approved by the voters which
19 were received by the treasurer in payment of taxes levied by such town-
20 ship for such purposes and all such taxes thereafter collected by the trea-
21 surer. The treasurer shall credit and transfer all other moneys in the
22 treasurer's hands on the date the resolution was approved by the voters
23 which were received by the treasurer for the use of such township for
24 such purposes.

25 (c) Upon approval of the resolution by the voters, the township board
26 shall turn over and deliver to the board of county commissioners of such
27 county any and all assets and property such township has acquired. Fol-
28 lowing the transfer of all assets and property to the board of county com-
29 missioners, the township board of such township shall be and is hereby
30 abolished.

31 (d) *Unless the board of county commissioners determines that all du-*
32 *ties and funds of the township shall be assumed by the county as provided*
33 *in subsection (b),* on or before the first Monday in July of each year the
34 board of county commissioners shall prepare a budget of expenditures
35 for the exercise of the powers, duties and functions transferred to the
36 county. The board shall itemize the expenses and amounts and the pur-
37 poses therefor. Subject to the same limitations imposed by law on town-
38 ship boards, the board of county commissioners are hereby authorized to
39 levy a tax upon all assessed taxable tangible property of the township
40 sufficient to raise the amount for such expenditures. The money derived
41 from such levy shall be deposited in the county treasury and credited to
42 the special fund established pursuant to subsection (b).

43 ~~(e) Upon presentation of a petition, signed by at least 20% of the~~

1 qualified electors of the township, to the board of county commissioners
2 requesting the board to adopt a resolution to return to the township board
3 the powers, duties and functions transferred pursuant to this section, the
4 board shall adopt a resolution to return to the township board the powers,
5 duties and functions so transferred. Such resolution first shall be submit-
6 ted to approval of the qualified electors of the township. Such election
7 shall be called and held in the manner provided by the general bond law.
8 No such petition shall be submitted to the board for at least two years
9 following approval of a resolution pursuant to subsection (a). If the res-
10 olution is approved by a majority of the qualified electors of the township
11 voting at such election, the board of county commissioners shall appoint
12 a township board who shall hold office until successors are elected and
13 qualified at the next regular general election of the township.

14 Sec. 4. K.S.A. 80-1101 is hereby amended to read as follows: 80-
15 1101. ~~When the number of residents of any township in the state of~~
16 ~~Kansas shall become less than two hundred (200); The board of county~~
17 ~~commissioners of the county in which such township is situated may pro-~~
18 ~~ceed to disorganize such any township and attach the territory or parts~~
19 ~~thereof to any other contiguous township or townships of such county, as~~
20 ~~a part thereof, unless a petition is filed opposing such disorganization,~~
21 ~~signed by a majority of the electors of such township, as shown by the~~
22 ~~returns of the last general election next prior to the filing of such petition~~
23 ~~with the county clerk; such petition to be filed at least five (5) days prior~~
24 ~~to the meeting of such board at which the order of disorganization is to~~
25 ~~be made, in which event such disorganization shall not be ordered: Pro-~~
26 ~~vided, That the board shall by resolution direct the county clerk to mail~~
27 ~~not later than five (5) days after such resolution, by first class mail to each~~
28 ~~township elector who voted at such general election a notice that on a~~
29 ~~date certain not less than forty (40) days nor more than fifty (50) days~~
30 ~~after such resolution, the board will meet to order the disorganization of~~
31 ~~such township and the attachment of the territory thereof to another~~
32 ~~township or townships. Such notice shall state that the order of disorgan-~~
33 ~~ization shall be made unless a majority of such electors file their petition~~
34 ~~in opposition at least five (5) days before the date of the meeting of the~~
35 ~~board. In any township where the number of residents are two hundred~~
36 ~~(200) or more, the board of county commissioners of any county, con-~~
37 ~~taining such township may, or upon a petition of electors asking that such~~
38 ~~township be disorganized and the territory thereof be attached to some~~
39 ~~other township or townships contiguous thereto in such county, shall sub-~~
40 ~~mit the proposition to the electors of the township to be disorganized.~~
41 ~~Provided, That such petition asking a referendum shall be signed by the~~
42 ~~electors of such township equal in number to at least ten percent (10%)~~
43 ~~of the electors who voted at the last general election preceding the filing~~

1 ~~of such petition with the county clerk.~~
 2 ~~—Such proposition may be submitted at the next general election held in~~
 3 ~~such townships or at special elections called for that purpose by the board~~
 4 ~~of county commissioners, and shall be submitted on a separate ballot in~~
 5 ~~substantially the following form:~~

6 ~~—Proposition to consolidate _____ (name of township) township with _____~~
 7 ~~(name of township or townships) township(s):~~

8 Yes No

9 ~~Notice of such election shall be given by the county clerk by publication~~
 10 ~~once each week for two (2) consecutive weeks in a newspaper having~~
 11 ~~general circulation in such townships. At least thirty (30) days shall elapse~~
 12 ~~between the date of the last publication and the date of the election. If~~
 13 ~~a majority of the votes cast in such township in such election shall be in~~
 14 ~~the affirmative, it shall be the duty of the board of county commissioners~~
 15 ~~of such county to disorganize such township and attach the territory to~~
 16 ~~such other township or townships. The expenses of such election shall be~~
 17 ~~paid by the county from the county general fund. if:~~

- 18 (1) *The number of residents in the township shall become less than*
 19 *200;*
 20 (2) *a vacancy exists in the office of township trustee, clerk or treasurer*
 21 *for two consecutive years; or*
 22 (3) *the township fails to file an annual budget for two consecutive*
 23 *years.*

24 *Townships of less than 200 residents may be combined into a consoli-*
 25 *dated township which has more than 200 residents.*

26 Sec. 5. K.S.A. 80-1101a is hereby amended to read as follows: 80-
 27 1101a. Such disorganization of a township hereunder shall be effective
 28 upon the filing with the county clerk of such county and the resignation of
 29 the elective incumbent officers of such township ~~and~~ or, in any event, at
 30 the expiration of the term of office of such incumbents.

31 Sec. 6. K.S.A. 80-1102a is hereby amended to read as follows: 80-
 32 1102a. If any such township so disorganized shall at the time of its dis-
 33 organization have any ~~floating~~ indebtedness, the board of county com-
 34 missioners shall provide for the payment thereof in the manner provided
 35 in K.S.A. 80-1103 and 80-1104, *and amendments thereto*. If such town-
 36 ship has any bonded indebtedness the obligation shall remain a charge
 37 upon the territory of the disorganized township in accordance with the
 38 applicable provisions of K.S.A. 10-119, *and amendments thereto*. The ef-
 39 fective date of such township disorganization, the provisions for the nam-
 40 ing of townships, the determination of boundaries and polling places, the
 41 transfer of records, funds and property other than funds to pay ~~floating~~
 42 indebtedness shall be determined as provided by the provisions of K.S.A.
 43 80-1101a, ~~80-1107 and 80-1108~~ *and amendments thereto*.

1 Any road construction and maintenance agreement which had been
2 entered into between the township to be disorganized and the county
3 under K.S.A. 68-572, *and amendments thereto*, shall terminate when
4 money and equipment belonging to the disorganized township are deliv-
5 ered ~~as provided by K.S.A. 80-1108~~ *to the county*.

6 Sec. 7. K.S.A. 80-1103 is hereby amended to read as follows: 80-
7 1103. If any township so disorganized shall at the time of its disorgani-
8 zation have ~~a floating~~ *any* indebtedness, it shall be the duty of the county
9 commissioners of the county to provide for the payment of such outstand-
10 ing indebtedness by making a levy of taxes therefor upon all real and
11 personal property in the territory comprising such disorganized township
12 at the time of its disorganization, which tax shall be entered by the clerk
13 of the county on the tax roll the same as other taxes: ~~Provided, That~~. No
14 such levy shall exceed ten mills on the dollar of the assessed valuation in
15 any one year; that the county treasurer shall keep the money collected
16 from such township in a special fund, and the county commissioners are
17 authorized to audit the floating indebtedness of said disorganized town-
18 ship, and issue warrants upon the funds thus provided in payment of said
19 floating indebtedness.

20 Sec. 8. K.S.A. 80-1104 is hereby amended to read as follows: 80-
21 1104. The books, papers, funds and any other assets belonging to such
22 township so disorganized shall be delivered over by the officers thereof
23 to the county commissioners, who shall dispose of said assets, and all
24 money received therefor shall be included in the special fund provided
25 for in K.S.A. 80-1103, ~~and disposed of as therein provided~~ *and amend-*
26 *ments thereto*.

27 Sec. 9. K.S.A. 80-1109 is hereby amended to read as follows: 80-
28 1109. Two ~~(2)~~ or more townships ~~located in the same state representative~~
29 ~~district~~ may consolidate into a single township which may be one of the
30 consolidated townships or a new township to be formed by means of such
31 consolidation. The members of the township boards or a majority of them
32 on the respective boards shall by resolution declare such consolidation to
33 be desirable and arrange for a meeting between the respective boards.
34 ~~Said~~ **Members of township** boards may enter into an agreement signed
35 by ~~them~~ *such members* prescribing the terms and conditions of the con-
36 solidation and designate the officers of the township until new township
37 officers are elected and take office as ~~now~~ provided by law. Such reso-
38 lutions of the agreement and consolidation duly certified by the respective
39 township clerks shall be presented to the board of county commissioners
40 of the county in which said townships are situated by delivering the same
41 to the county clerk of said county. Within ~~ten (10)~~ *10* days after such
42 receipt by the county commissioners they shall call an election, noticed
43 and called in the manner as bond elections under the general bond law

1 in said townships for the purpose of approval or disapproval of agreement
2 of consolidation. The ballot used in such elections shall conform to the
3 provisions of K.S.A. 25-605, *and amendments thereto*, and the question
4 shall be stated substantially as follows: “Shall the township of _____
5 and the township of _____ be consolidated into one township and
6 the new township named _____?” If a majority of the qualified
7 electors in each township shall vote to consolidate, the board of county
8 commissioners shall adopt a resolution certifying that the consolidation is
9 in effect in accordance with the agreement and the respective townships
10 shall thereupon be considered disorganized.

11 Sec. 10. K.S.A. 80-1110 is hereby amended to read as follows: 80-
12 1110. Townships ~~located in counties which have adopted the county unit~~
13 ~~road system in the manner as provided by K.S.A. 68-515b which contain~~
14 **located in counties which have adopted the county unit road system**
15 **as provided by K.S.A. 68-515b, and amendments thereto, or in town-**
16 **ships having more than 200 residents** may be disorganized and the ter-
17 ritory or parts thereof attached to any other township or townships within
18 such county which are contiguous with the township or any one of the
19 townships being disorganized, in the manner hereinafter provided.

20 Sec. 11. K.S.A. 80-1111 is hereby amended to read as follows: 80-
21 1111. Whenever the board of county commissioners of any such county
22 shall determine that it is in the best interests of the inhabitants of any
23 township or townships located within such county to disorganize the
24 same, such board shall adopt a resolution stating its intentions to disor-
25 ganize such township or townships and the attachment of the territory of
26 the same to another township or townships within the county. Such res-
27 olution shall fix a time, which shall be not ~~less than thirty-two (32) and~~
28 ~~not more than forty (40)~~ 40 days after the date of the last publication of
29 such resolution, and a place, within such township or townships or at such
30 other place within such county as shall be designated by the board of
31 county commissioners, for the holding of a hearing or hearings upon the
32 question of disorganizing such township or townships. Such resolution
33 shall also contain a statement that unless a petition, signed ~~in such a~~
34 ~~manner as to substantially identify the elector signing the same~~, by a
35 majority of the electors of any township proposed to be disorganized, ~~as~~
36 ~~shown by the returns of the general election next preceding the filing of~~
37 ~~such petition~~, opposing the disorganization of such township, is filed in
38 the office of the county clerk within ~~thirty (30)~~ 30 days after the date of
39 the last publication of such resolution, such township or townships will
40 be disorganized. Such resolution shall be published once each week for
41 two (2) consecutive weeks in a newspaper having general circulation in
42 the township or townships proposed to be disorganized and a copy thereof
43 sent to the clerk of the township board of such township or townships.

1 If a petition in opposition is not filed in compliance with the provisions
2 of this section, then the board of county commissioners shall adopt a
3 resolution disorganizing such township, attaching the same or portions
4 thereof as herein provided and make such order or orders as are author-
5 ized by this act.

6 Sec. 12. K.S.A. 2007 Supp. 80-1117 is hereby amended to read as
7 follows: 80-1117. (a) If any township has no residents, as certified by the
8 county clerk of the county in which such township is located, the board
9 of county commissioners, by resolution, ~~may~~ *shall* disorganize the town-
10 ship or consolidate the township with the next geographically closest
11 township, within such county, having a functioning township board. Prior
12 to the adoption of such resolution, the board of county commissioners
13 shall conduct a public hearing on the advisability of adopting such reso-
14 lution. Until such time as the disorganization or consolidation is com-
15 pleted, the board of county commissioners may exercise all of the statu-
16 tory powers of the township board deemed necessary and advisable by
17 such board of county commissioners.

18 (b) All books, papers, records, moneys and other assets belonging to
19 any township proposed to be disorganized or consolidated under subsec-
20 tion (a) shall be delivered by the persons in possession thereof to the
21 board of county commissioners. The board of county commissioners may
22 dispose of any assets of such township in the manner provided by this
23 section. If at the time of its disorganization or consolidation, the townships
24 has any outstanding indebtedness, the board of county commissioners
25 shall place any moneys together with the proceeds of any assets of such
26 township into a special fund that shall be used for the purpose of paying
27 such indebtedness. Moneys and assets in excess of that required for the
28 payment of outstanding indebtedness either shall be transferred to the
29 township with which the disorganized township is consolidated or ~~shall~~
30 ~~be disposed of in such other manner as determined by the board of county~~
31 ~~commissioners to be in the best interests of the former residents or prop-~~
32 ~~erty owners of such township, if the township is disorganized, such mon-~~
33 ~~eys shall be placed in~~ *credited to the county general fund.*

34 Sec. 13. K.S.A. 75-1122, 80-1101, 80-1101a, 80-1102a, 80-1103, 80-
35 1104, 80-1106, 80-1107, 80-1108, 80-1109, 80-1110, 80-1111, 80-1301,
36 80-1302, 80-1303, 80-1304 and 80-1305 and K.S.A. 2007 Supp. 80-120
37 and 80-1117 are hereby repealed.

38 Sec. 14. This act shall take effect and be in force from and after its
39 publication in the statute book.