

Approved: 2-16-99  
Date

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE.

The meeting was called to order by Chairperson Senator Audrey Langworthy at 11:15 a.m. on February 11, 1999, in Room 519-S of the Capitol.

All members were present except: Senator Hardenburger - Excused

Committee staff present: Chris Courtwright, Legislative Research Department  
April Holman, Legislative Research Department  
Don Hayward, Revisor of Statutes Office  
Shirley Higgins, Committee Secretary

Conferees appearing before the committee: Randy Allen, Kansas Association of Counties  
Chris McKenzie, League of Kansas Municipalities  
Shirley Moses, Department of Administration  
Barbara Butts, Department of Administration

Others attending: See attached list.

**SB 252-Property taxation; tax levy rate limitations on certain governmental units.**

Randy Allen, Kansas Association of Counties (KAC), testified in support of **SB 252**, which removes limitations for various individual tax levy funds as well as suspends any remaining fund levy limits extant in any other statutes in anticipation of the sun setting of the aggregate tax lid on July 1, 1999. The KAC endorses the bill because it allows county officials to be fully accountable for their budgeting and taxing decisions. (Attachment 1)

Chris McKenzie, League of Kansas Municipalities, followed with further testimony in support of **SB 252**, noting that it would repeal many of the levy rate limitations on individual funds of many local units of government which are seriously obsolete. He discussed the origins of tax levy rate limitations, defined fund levy rate limitations, explained how reappraisal affected the situation, described what has happened since reappraisal, and explained how levy rate limits have complicated accounting for public funds. In conclusion, he stated that the aggregate tax lid and fund levy rate limitations have both outlived their usefulness, and **SB 252** will remove the final impediment to allowing locally elected officials to be accountable for the level of local property taxes. (Attachment 2)

Senator Langworthy noted that the statutes repealed by **SB 252** was due to the work of a group two years ago. That group went through the statutes as best they could to pull the major ones, but, according to staff, they are imbedded in many statutes. Senator Bond commented that, if **SB 252** should pass and be signed by the Governor, perhaps it would be appropriate to come back next year and clean up the statutes. Mr. McKenzie was in agreement with that statement, however, noted that it would be an enormous task to identify all the locations.

Shirley Moses, Department of Administration, endorsed **SB 252**. She suggested that New Section 52, which reads, "Until the moneys levied for a specific purpose are fully expended, they shall be maintained in their respective separate levy fund," be stricken to allow for more funds to be collapsed. She also questioned the need for the second sentence in New Section 53. Staff responded that the language regards all levy rates not repealed by **SB 252** and allows for a growth factor. It is the exact suspension language currently in the law. Barbara Butts, Department of Administration, reasoned that there would be no need to require a computation if all existing mill levy limits are suspended. Staff said the provision would allow continuation of a statutory suspension on levy rates not included in the bill and would allow them continue to grow in accordance with valuation needs. However, staff agreed that suspension of limits and allowing governmental units to continue without a levy limit would work just as well. Staff summarized, if the intent is only to suspend mill levy limits, only the first sentence of New Section 53 is needed. If the intent is to restrict the growth of the still existing mill levy numbers, the growth language is needed. Mr. McKenzie expressed his opinion that New Section 52 is unnecessary because, constitutionally, the money cannot be used for another purpose unless the fund is going to be totally eliminated and there is an existing statute. With this, the hearing was closed.

CONTINUATION SHEET

MINUTES OF THE SENATE ASSESSMENT AND TAXATION COMMITTEE, Room 519-S Statehouse, at 11:15 a.m. on February 11, 1999.

Senator Bond moved to strike New Section 52 of **SB 252** and to strike the second sentence in New Section 53, seconded by Senator Lee. The motion carried.

Senator Bond moved to report **SB 252** as favorable for passage as amended, seconded by Senator Lee. The motion carried.

The meeting was adjourned at 11:50 a.m.

The next meeting is scheduled for February 15, 1999.

# SENATE ASSESSMENT AND TAXATION COMMITTEE GUEST LIST

DATE: February 11, 1999

NAME	REPRESENTING
Barbara Butts	Dept of Admin
Shirley Moses	✓
Dab Brunton	✓
Larry Kleeman	League of KS Municipalities
Randy Allen	Ks. Assn. of Counties
Erik Saitorius	Johnson Co. Board of Realtors
Ashley Sherard	Overland Park Chamber
Kelly Kuitala	City of Overland Park
Judy Moler	Ks. Assn of Counties
Maloi Vho	Sedgewick County
Wanda Ann Smith	UMHA
John Klaassen	USD 206 Remington
JOHN KABUS	COUNTY WEED DIR ASSOC. OF KS
Patricia Cole	Sen. Tyson - Intern
George Petersen	Ks Taxpayers Network
George Welch	Barbee + Assoc
Jim Langford	D&B
Chris McKern	League of Ks. Towns.



**KANSAS**  
ASSOCIATION OF  
**COUNTIES**

**TESTIMONY**  
**concerning Senate Bill No. 252**  
**(Tax Levy Rate Limitations and the Aggregate Tax Lid)**  
**Presented by Randy Allen**  
**Senate Assessment and Taxation Committee**  
**February 11, 1999**

Madam Chair and members of the committee, my name is Randy Allen, Executive Director of the Kansas Association of Counties. I appreciate the opportunity to testify **in support** of Senate Bill No. 252, which removes limitations for various individual tax levy funds as well as suspends the aggregate tax lid.

Since 1970, Kansas counties have operated under some type of tax lid. Although the number and type of exemptions to the aggregate tax lid have changed over time, the principle of limiting property tax dollars levied for non-exempt purposes to those levied in a base year, with only adjustments for new construction, has endured. Boards of county commissioners have had the option of passing a home rule resolution to exempt counties from all or part of the aggregate tax lid, with such resolution subject to protest petition and election. Currently, approximately 54 counties have successfully exempted themselves from all or part of the aggregate tax lid.

Since 1933, various statutes have limited, by fund, the mill levy (expressed in mills) for 78 separate funds for which counties are authorized to levy property taxes by statute. However, with imposition of the aggregate tax lid, the individual fund levy limitations have been suspended (K.S.A. 79-5022). An attachment to this testimony shows a list, prepared by the Division of Accounts and Reports, of the 78 county funds with statutory rate limitations.

One of the positive developments for counties which has occurred since the individual fund levy limitations have been suspended has been the collapsing of tax levy funds into relatively fewer funds. This has simplified and streamlined counties' budgeting and accounting practices, which is consistent with recommendations of the Governmental Accounting Standards Board (GASB) and the State's Division of Accounts and Reports.

If the aggregate tax lid were renewed, with no concurrent action to suspend the individual fund levy rate limitations, many counties would be crippled in their ability to levy property taxes to finance services. Attached to my testimony is a comparison of the individual rate limitations for

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*Attachment 1*

counties' General Funds in ten selected counties with the actual 1998 tax levy rates used to finance their 1999 budgets. Of the ten counties shown, nine counties' 1998 General Fund levies exceeded the individual General Fund rate limitation in K.S.A. 79-1946. As such, reimposition of the individual fund levy rates would set back the clock on counties' financial structures.

Passage of SB 252 would affirm a level of trust in county officials to do the right thing for their constituents when it comes to adopting budgets and levying property taxes. Among public officials, county commissioners are in a position to be extremely sensitive to taxpayer resistance to property tax increases. On a weekly basis, county commissioners and their families shop at the same grocery stores as their constituents; worship at the same churches as their constituents; and generally interact regularly with the people who determine their political destiny. They are in the best position to be accountable to their citizens. If they are not accountable, the voters can choose new leadership at election time.

**The KAC strongly endorses SB 252**, because it allows county officials to be fully accountable for their budgeting and taxing decisions. We urge you to report the bill favorably to the full Senate. Thank you for the opportunity to provide our position on this matter.

#### Attachments

The Kansas Association of Counties, an instrumentality of member counties under K.S.A. 19-26990, provides legislative representation, educational and technical services and a wide range of informational services to its members. Inquiries concerning this testimony can be directed to the KAC by calling (785) 233-2271.

Department of Administration  
 Division of Accounts and Reports  
 Contact: Barbara Butts 296-2846

County Levy Authorizations with limits	78
Actual Tax Levy Exceeds Limit	20

## COUNTY LEVY AUTHORIZATIONS WITH LIMITS

As of February 5, 1999

<u>Fund or Function</u>	<u>K.S.A.</u>	<u>Under Ltd</u>	<u>Limit (Mills)</u>	<u>Limit Exceeded</u>	
Airport	3-121	Yes	1.00	No	
Airport	3-316	Yes	2.00	No	
Alcohol & Drug	65-4060	Yes	1.00	No	
Arts	19-26,100	Yes	0.33	No	
Building	19-15,116	Yes	1.00	No	
Building	19-15,124	Yes	1.00	No	
Building	19-1572c	Yes	0.10	No	
Building	19-1373	Yes	1.50	No	
Cemetery	15-1015	Yes	1.00 or 2.00	No	
Cemetery	19-3105	Yes	0.25	No	
Cemetery	19-3106	Yes	0.10	No	
Child Care Center	12-4801	Yes	0.50	No	
Conservation District	2-1907b	Yes	2.00	No	
Depository Bank Failure	19-2636	Yes	1.00	No	
Economic Development	19-4102	Yes	0.50	Yes	✓
Elderly Home	19-2106	Yes	2.00	Yes	✓
Elderly Home	19-2106a	Yes	0.50	No	
Elderly Home	19-2106b	Yes	2.00	No	
Elderly Home	19-2122	No	1.00	No	
Elderly Services	12-1680	Yes	1.00 or 1.50	Yes	✓
Emergency Expense	19-236	Yes	2.50	No	
Emergency Medical Service	65-6113	Yes	3.00	Yes	✓
Enforce County Resolutions	19-101d	Yes	0.50	No	
Extension Council	2-610	Yes	1.50 or 2.50	Yes	✓
Extension Council	2-620	Yes	0.25	No	
Extension Council	2-625	Yes	Greater of 2.5 or \$75,000	No	
Fair & 4-H Clubs	2-131a	Yes	\$2,000	No	
Fair & 4-H Clubs	2-131b	Yes	0.50	No	
Fair & 4-H Clubs	2-131c	Yes	0.40	No	
Fair & 4-H Clubs	2-131d	Yes	\$3,000	No	
Fair & 4-H Clubs	2-145a	Yes	0.25	No	
Flood Control	19-3305	Yes	1.00	No	
General	79-1946	Yes	3.50 to 6.50	Yes	✓
Geological Survey	76-326a	Yes	0.10	No	
Golf Course	19-27,156	Yes	1.00	No	
Handicapped Services	19-2698	Yes	0.50	No	
Health	65-204	Yes	2.00	Yes	✓
Historical Memorial	73-402	Yes	\$3,000	No	
Historical Memorial	73-406	Yes	2.00	No	
Historical Memorial	73-407	Yes	0.50	No	
Historical Memorial	73-427	Yes	0.50	No	

Department of Administration  
 Division of Accounts and Reports  
 Contact: Barbara Butts 296-2846

## COUNTY LEVY AUTHORIZATIONS WITH LIMITS

As of February 5, 1999

<u>Fund or Function</u>	<u>K.S.A.</u>	<u>Under Lid</u>	<u>Limit (Mills)</u>	<u>Limit Exceeded</u>
Historical Museum	12-1684	Yes	1.00	No
Historical Museum	12-1688	Yes	1.00	No
Historical, Memorial Building	73-407	Yes	0.75	No
Hospital	19-4606	No	6.00	Yes ✓
Juvenile Facility and Service	19-3905	No	0.25	No
Juvenile Facility and Service	38-523	No	1.00	No
Juvenile Facility and Service	38-546	No	1.00	No
Lake and Recreational Grounds	19-2803e	Yes	0.50	No
Law Enforcement	12-11a01	Yes	0.50	No
Library	12-1234	No	1.50	No
Library	12-1220	No	1.50 or 2.00	No
Library	12-1230	No	1.50 or 2.00	Yes ✓
Library Improvements	79-4001	No	2.00	No
Lighting, Highway	68-166	Yes	0.10	No
Mental Health & Retardation	19-4004	No	1.00	No
Mental Health & Retardation	19-4007	No	2.00	Yes ✓
Mental Health & Retardation	19-4011	No	2.00	Yes ✓
Mental Health Clinic	65-212	No	1.00 or 2.00	No
Mental Health Clinic	65-215	No	2.00	No
Noxious Weed Control	2-1318	Yes	1.00	Yes ✓
Noxious Weed Deficiency (Chemicals)	2-1318	Yes	0.50	Yes ✓
Parks	19-2803	Yes	0.50	Yes ✓
Parks, Zoo	19-28,112	Yes	0.50	No
Prisoner Maintenance	19-1930	Yes	1.00	No
Road & Bridge	68-1103	Yes	2.00	Yes ✓
Road & Bridge	68-1135	Yes	2.00	Yes ✓
Road & Bridge	68-5,100	Yes	5.00	Yes ✓
Road & Bridge	68-559a	Yes	2.00	Yes ✓
Road & Bridge	68-582	Yes	1.00	No
Road & Bridge	68-596	Yes	5.00	No
Road & Bridge	79-1947	Yes	5.00 or 10.00	Yes ✓
Salary	28-716	Yes	6.00	No
Soil Drifting	2-2007	Yes	1.00	No
Solid Wasts	65-204	Yes	2.00	Yes ✓
Stream Maintenance	82a-308	Yes	0.50	No
Weather Modification	82a-1425	Yes	2.00	No
WSU Development	76-3a07	Yes	1.50	No





# League of Kansas Municipalities

PUBLISHERS OF KANSAS GOVERNMENT JOURNAL 300 S.W. 8TH TOPEKA, KS 66603-3896 (913) 354-9565 FAX (913) 354-4186

**TO:** Senate Assessment and Taxation Committee  
**FROM:** Chris McKenzie, Executive Director  
**DATE:** February 11, 1999  
**SUBJECT:** SB 252--Repealing Obsolete Fund Levy Rate Limits

Thank you for the opportunity to appear today on behalf of the 529 member cities of the League of Kansas Municipalities in support of SB 252. As you have heard, it would repeal many of the levy rate limitations on individual funds of many local units of government which are seriously obsolete. In order to understand why this is necessary, a little history is helpful.

## Origins of Tax Levy Rate Limitations

In 1933 the legislature enacted three enactments which imposed limitations on the financing of local governments. These laws were the budget law (requiring an annual budget), the cash basis law (requiring cash to be on hand before an obligation is incurred), and limitations on the levy of taxes for individual tax funds. It is this last law that is the focus of SB 252.

## What Are Fund Levy Rate Limitations?

The fund levy rate limitations repealed (and in some cases suspended by New Sec. 53) by SB 252 are imposed on the **mill levy rate** for a **specific fund**. Prior to home rule cities could only derive their power to levy property taxes from the legislature. Attached to this testimony is a listing from the Division of Accounts and Reports which identifies **37 separate funds** for which cities are authorized to levy property taxes by statute. Each of them contains an associated mill levy rate limitation. Some examples of these statutes are also attached.

## How Reappraisal Affected the Situation

When the legislature ordered reappraisal in 1985, it also enacted a second type of tax limitation known as the **aggregate tax lid law**. When this law took effect in 1989, with some exceptions it limited the total amount of property taxes a local unit may collect to an amount similar to the base year of either 1988 or 1989, plus growth from new buildings/additions and annexed territory. While similar aggregate limitations had been in place since 1973, the new lid did something different: it suspended all existing statutory fund mill levy rate limitations. In their place, the legislature required compliance with the new aggregate tax lid law.

The 1985 law suspended fund levy rate limits because assessed valuations were expected to soar statewide when reappraisal took effect in 1989, and it was felt that fund mill levy rate limits should not be allowed to grow in proportion to the growth in assessed valuations. This suspension

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has been renewed every time the aggregate tax lid law is enacted. The current aggregate lid expires June 30, 1999. At that time the suspended lids become effective.

### **What Has Happened Since Reappraisal**

Since 1989 cities and other local units have been able to ignore the artificial fund limitations imposed by the now suspended fund levy rate limits so long as the aggregate lid was not exceeded. In a number of instances, this situation has led to local units exceeding the allowed fund levy rate limit for a particular fund while staying under the aggregate lid. For example, in the attached list of 37 separate tax levy authorizations, the Division of Accounts and Reports has records of instances in which eight of the 37 suspended lids have been exceeded (totally lawfully due to the suspension) by cities since 1989. Thus, when the aggregate lid expires June 30 of this year, there will be an immediate problem for those cities that legitimately relied on state law and exceeded the suspended tax levy limits.

### **Levy Rate Limits Have Complicated Accounting For Public Funds**

One of the unintentional consequences of the old levy rate limits has been to strongly encourage overly complicated municipal accounting systems. If you have to track revenues and expenditures for 37 funds rather than one or two, a lot more resources will need to be devoted to municipal accounting. Moreover, the spending discretion of the governing body is seriously limited. Since 1989, cities have begun to fund more services and functions out of city general funds, a practice consistent with Generally Accepted Accounting Principles (GAAP)--the accounting standard for cities imposed by other state statutes. In fact, the Governmental Accounting Standards Board has encouraged the establishment of only the minimum number of funds allowable under state law and operating requirements, "...because unnecessary funds result in inflexibility, undue complexity, and inefficient financial administration."<sup>1</sup> In short, we can be more accountable to the public and more efficient if we have fewer separate funds through which public moneys are tracked.

### **Recommendation**

SB 252 would end over a decade of concern about the effects on local governments of the reimposition of fund levy rate limitations. The aggregate tax lid and fund levy rate limitations have both outlived their usefulness, and SB 252 will remove the final impediment to allowing locally elected officials to be accountable for the level of local property taxes. The League strongly endorses SB 252, and we recommend you give it favorable consideration.

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<sup>1</sup> Cited in the February 3, 1999 testimony to the House Assessment and Taxation Committee by Art Griggs and Barbara Butts, Kansas Department of Administration.

Department of Administration  
 Division of Accounts and Reports  
 Contact: Barbara Butts 296-2846

## CITY LEVY AUTHORIZATIONS WITH LIMITS

As of February 5, 1999

City Levy Authorizations with limits	37
Actual Tax Levy Exceeds Limit	8

<u>Fund or Function</u>	<u>K.S.A.</u>	<u>Under Lid</u>	<u>Limit (Mills)</u>	<u>Limit Exceeded</u>
Airport	3-114	Yes	0.50	No
Airport	3-121	Yes	1.00	No
Building	12-1737	Yes	1.00 or 2.00	Yes
Building	12-6a13	Yes	*	No
Building	79-1950a	Yes	3.00	No
Building	79-1950b	Yes	0.10	No
Building, Memorial	73-407	Yes	0.50	No
Cemetery	14-1007b	Yes	1.00	No
Cemetery	17-1344	Yes	1.00	No
Child Care Center	12-4801	Yes	0.50	No
Connecting Link	68-582	Yes	1.00	No
Elderly Services	12-1680	Yes	1.00 or 1.50	No
Emergency Equipment	12-110b	Yes	2.00	Yes
Emergency Medical Service	65-6113	Yes	3.00	No
Fair	2-142	Yes	2.00	No
Flood Control	13-10,141	Yes	2.00	No
Flood Control	14-713	Yes	1.00	No
Historical Memorial	73-406	Yes	2.00	No
Historical Memorial	73-407	Yes	0.50	No
Historical Museum	12-1684	Yes	1.00	No
Historical Museum	12-1688	Yes	1.00	No
Hospital	14-6,110	Yes	\$10,000	No
Hospital	14-696	Yes	0.50	No
Industrial Development	12-1617h	Yes	1.00	Yes
Law Enforcement	12-11a03	Yes	0.50	Yes
Law Enforcement	12-11a09	Yes	2.00	Yes
Library	12-1220	No	2.00 or 3.00	Yes
Library	12-1230	No	2.00 or 3.00	No
Library Building	12-1230	No	1.00	No
Library District	12-1247	No	1.50	No
Library Improvements	79-4001	No	2.00	No
Noxious Weed Control	2-1318	Yes	1.00	Yes
Noxious Weed Deficiency (Chemicals)	2-1318	Yes	0.50	No
Park Road Maintenance	15-913	Yes	11.00	No
Public Transit	12-2535	Yes	0.10	No
Recreation Commissoon	12-1927	No	4.00	Yes
Refuse	12-2104	Yes	1.00	No

\* Lesser of 1% of Assessed Valuation or \$100,000

**79-1945. Limitation on tax levy rates and amounts.** The board of county commissioners is authorized to levy in each year taxes for the several county purposes, on the assessed tangible valuation of the respective counties, not to exceed the tax levy rates and amounts specified in the following sections of this act.

**History:** L. 1933, ch. 309, § 1; L. 1941, ch. 370, § 1; L. 1981, ch. 379, § 3; July 1.

**79-1946. Limit on levy for county general expenses and payment on bonds issued under 12-1774; increase by certain counties.** The board of county commissioners of each of the several counties is hereby authorized to fix a rate of levy annually to meet and defray the current general expenses of the county and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by any city located in such county, subject to limitations prescribed according to the assessed tangible valuation or a total population as follows:

Less than \$13,000,000 or having a population of less than 3,500 .....	6.50 mills
\$13,000,000 to \$30,000,000 .....	4.25 mills
Over \$30,000,000 to \$140,000,000 .....	3.50 mills
Over \$140,000,000 .....	4.25 mills

Except that in any such county which adjoins a military reservation and which has an assessed taxable tangible valuation of less than \$100,000,000 such rate of levy may, except as hereinafter provided, be increased not to exceed 1½ mills. Before any county shall increase any levy under the provisions of the foregoing proviso the board of county commissioners shall publish a notice of its intention to make such increase in the levy. Such notice shall be published once each week for two consecutive weeks in the official county newspaper and if within 60 days next following the last publication of such notice a petition signed by electors of the county equal in number to not less than 5% of the total electors of such county is filed in the office of the county election officer requesting an election upon such prop-

osition, no such increased levy shall be made without such proposition having been submitted to and approved by a majority of the electors of the county voting at an election called and held thereon. All such elections shall be noticed, called and held in the manner prescribed in K.S.A. 10-120, and amendments thereto.

**History:** L. 1933, ch. 309, § 2; L. 1935, ch. 302, § 1; L. 1939, ch. 320, § 1; L. 1941, ch. 370, § 2; L. 1945, ch. 348, § 1; L. 1951, ch. 481, § 1; L. 1955, ch. 402, § 1; L. 1957, ch. 490, § 1; L. 1965, ch. 518, § 1; L. 1967, ch. 491, § 1; L. 1971, ch. 301, § 1; L. 1973, ch. 393, § 29; L. 1974, ch. 431, § 1; L. 1979, ch. 52, § 197; L. 1990, ch. 66, § 56; May 31.

**79-1947. Limitation on tax levies by counties.** The authority of the board of county commissioners of any county to fix a rate of levy annually for the following county purposes, is hereby limited as follows:

Roads and bridges (not under county unit system): Construction, reconstruction, improvement, repair, maintenance, and acquisition of rights-of-way .....	5.00 mills
Roads and bridges (under the county unit system): Construction, reconstruction, improvement, repair, maintenance, and acquisition of rights-of-way .....	10.00 mills
Library: Establish and maintain, as authorized by K.S.A. 12-1220, or contract for library service as authorized by K.S.A. 12-1230 .....	1.50 mills
Library: Establish and maintain within counties designated as an urban area as permitted by section 17 of article 2 of the constitution of the state of Kansas, as authorized by K.S.A. 12-1220 or contract for library service as authorized by K.S.A. 12-1230 .....	2.00 mills
Extraordinary expense: As authorized by K.S.A. 19-236 .....	2.50 mills
Stream: Maintenance, as authorized by K.S.A. 82a-308 .....	.50 mill
Memorials: Establish, as authorized by K.S.A. 73-406 .....	2.00 mills
Memorials: Maintenance, as authorized by K.S.A. 73-407 .....	.50 mill
Memorials: Erection and equipment, as authorized by K.S.A. 73-427 .....	.50 mill
Parks: Establishment and maintenance, as authorized by K.S.A. 19-2803 .....	.50 mill
Agriculture extension: Authorized by K.S.A. 2-610:	
Counties having an assessed valuation of more than \$40,000,000 or a rate sufficient to provide \$80,000, whichever amount is greater;	1.50 mills
Counties having an assessed valuation of not less than \$30,000,000 and not more than \$40,000,000 or a rate sufficient to provide \$75,000, whichever amount is greater;	2.00 mills
Counties having an assessed valuation of less than \$30,000,000 .....	2.50 mills
Airport: Joint operation, authorized by K.S.A. 3-121 .....	.50 mill
Cemetery: Maintenance, authorized by K.S.A. 19-3105 .....	.25 mill
Cemetery: Abandoned, maintenance, authorized by K.S.A. 19-3106 .....	.10 mill
Depository bank failure: Authorized by K.S.A. 19-2636 .....	1.00 mill
Economic development: Authorized by K.S.A. 19-4102 .....	.50 mill
Flood control: Maintenance, authorized by K.S.A. 19-3305 .....	1.00 mill
Geological survey: Authorized by K.S.A. 76-326a .....	.10 mill
Highways: County connecting links, authorized by K.S.A. 68-582 .....	1.00 mill
Hospital: Authorized by K.S.A. 19-4606 ..	2.00 mills
Lake and recreational grounds: Authorized by K.S.A. 19-2803e .....	.50 mill
Lighting of highways and bridges: Authorized by K.S.A. 68-166 .....	.10 mill
Memorial buildings: Authorized by K.S.A. 73-407 .....	.75 mill
Mental health centers: Operation, authorized by K.S.A. 19-4004 .....	2.00 mills
Mental retardation services: Authorized by K.S.A. 19-4004 .....	2.00 mills
Buildings and facilities: Authorized by K.S.A. 19-4004 .....	1.00 mill
Mental health services: Contract: Authorized by K.S.A. 19-4011 .....	2.00 mills

Contract. Mentally retarded: Authorized by K.S.A. 19-4011 .....	2.00 mills
Mental health clinics: Operation: Authorized by K.S.A. 65-212 .....	2.00 mills
Mental health clinics: Special fund for acquisition, construction and repairing: Authorized by K.S.A. 65-212 .....	1.00 mill
Mental health clinics: Authorized by K.S.A. 65-215 .....	2.00 mills
Noxious weeds: Authorized by K.S.A. 2-1318 .....	1.00 mill
Deficiency levy for chemicals and materials .....	.50 mill
Soil drifting fund: Authorized by K.S.A. 2-2007 .....	1.00 mill

Such rates or amounts are not intended to and shall not be construed to apply to counties not specifically authorized by law to make such levies.

**History:** L. 1933, ch. 309, § 3; L. 1941, ch. 370, § 3; L. 1943, ch. 292, § 1; L. 1945, ch. 348, § 2; L. 1947, ch. 444, § 1; L. 1951, ch. 482, § 1; L. 1951, ch. 483, § 3; L. 1951, ch. 485, § 19; L. 1951, ch. 484, § 2; L. 1953, ch. 424, § 1; L. 1955, ch. 402, § 2; L. 1957, ch. 491, § 1; L. 1959, ch. 377, § 2; L. 1961, ch. 442, § 1; L. 1965, ch. 518, § 2; L. 1967, ch. 491, § 2; L. 1970, ch. 100, § 45; L. 1973, ch. 392, § 1; L. 1974, ch. 432, § 1; L. 1974, ch. 433, § 1; L. 1975, ch. 162, § 39; L. 1975, ch. 163, § 4; L. 1976, ch. 424, § 1; L. 1977, ch. 332, § 1; L. 1978, ch. 398, § 1; L. 1982, ch. 403, § 1; L. 1982, ch. 402, § 1; L. 1982, ch. 404, § 1; L. 1984, ch. 352, § 1; L. 1987, ch. 381, § 1; L. 1988, ch. 378, § 2; July 1.

**79-1947b.** Limitation on tax levies by counties; election required to increase certain levies for homes for aged; exemption from aggregate tax levy limits. No levy in excess of 1/2 mill shall be made by any county under the provisions of K.S.A. 19-2106a, and amendments thereto, for the operation, maintenance and repair of a home for the aged without the question of levying the same having been submitted to and been approved by a majority of the electors of the county voting at an election called and held for such purpose. All such elections shall be noticed, called and held in the manner provided for in K.S.A. 10-120, and amendments thereto. The increase in any tax levy authorized by any such election shall not be subject to or within any aggregate tax levy limit prescribed by law.

**History:** L. 1974, ch. 432, § 2; L. 1990, ch. 66, § 57; May 31.

**79-1948.** Limitation on certain tax levies in commission governed cities of 128,000 or more. The governing body of any city of the first class having a population by the official state census of one hundred twenty-eight thousand (128,000) or more and operating under the commission form of government law is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes, but said governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of any city for any of the following-named purposes in excess of the following-named rates:

Judgments .....	0.50 mill
Airport: Joint, as provided by K.S.A. 3-121 .....	0.50 mill
Highway connecting link: County secondary as provided by K.S.A. 68-582 .....	1.00 mill
Industrial development: As provided by K.S.A. 12-1617b .....	1.00 mill
Memorial building: As provided by K.S.A. 73-407 .....	0.50 mill
Noxious weeds: As provided by K.S.A. 2-1318 .....	1.00 mill
Deficiency levy for chemicals and materials .....	0.50 mill

**History:** L. 1933, ch. 309, § 4; L. 1933, ch. 118, § 1 (Special Session); L. 1941, ch. 370, § 5; L. 1943, ch. 293, § 1; L. 1949, ch. 468, § 1; L. 1951, ch. 486, § 1; L. 1953, ch. 425, § 1; L. 1955, ch. 403, § 1; L. 1959, ch. 378, § 1; L. 1961, ch. 443, § 1; L. 1970, ch. 77, § 11; L. 1973, ch. 393, § 30; L. 1975, ch. 494, § 33; L. 1977, ch. 333, § 2; July 1.

**79-1949.** Limitation on certain tax levies in cities over 150,000. The governing body of any city of the first class having a population by the official state census of more than one hundred fifty thousand (150,000) is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes, but said governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of any such city for any of the following-named purposes in excess of the following-named rates:

Airport: Joint as provided by K.S.A. 3-121 .....	0.50 mill
Highway connecting link: County secondary as provided by K.S.A. 68-582 .....	1.00 mill
Industrial development: As provided by K.S.A. 12-1617b .....	1.00 mill
Memorial buildings: As provided by K.S.A. 73-407 .....	0.50 mill
Noxious weeds: As provided by K.S.A. 2-1318 .....	1.00 mill
Deficiency levy for chemicals and materials .....	0.50 mill

**History:** L. 1933, ch. 309, § 5; L. 1935, ch. 111, § 2; L. 1939, ch. 321, § 1; L. 1941, ch. 370, § 6; L. 1945, ch. 349, § 1; L. 1947, ch. 446, § 1; L. 1953, ch. 426, § 1; L. 1970, ch. 77, § 12; L. 1973, ch. 393, § 31; L. 1975, ch. 494, § 34; L. 1977, ch. 333, § 3; July 1.

**Cross References to Related Sections:**

- Aggregate tax levy limitation, see 79-5001 et seq.
- Limitation on levies, see Kan. Const., art. 12, § 5(b), 12-137 et seq.
- Temporary suspension of limitations, see 79-1973.

**350. Limitation on certain tax levies in cities between 60,000 and 130,000.** The governing body of any city of the first class having a population by the official state census of more than sixty thousand (60,000) and less than one hundred thirty thousand (130,000) is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes, but said governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of any such city for any of the following-named purposes in excess of the following-named rates:

Airport: Joint, as provided by K.S.A. 3-121	0.50 mill
Highway connecting link: County secondary as provided by K.S.A. 68-582	1.00 mill
Industrial development: As provided by K.S.A. 12-1617h	1.00 mill
Memorial buildings: As provided by K.S.A. 73-407	0.50 mill
Noxious weeds: As provided by K.S.A. 2-1318	1.00 mill
Deficiency levy for chemicals and materials	0.50 mill

**History:** L. 1933, ch. 309, § 6; L. 1935, ch. 303, § 1; L. 1937, ch. 361, § 2; L. 1941, ch. 370, § 7; L. 1945, ch. 350, § 1; L. 1947, ch. 447, § 1; L. 1949, ch. 469, § 1; L. 1951, ch. 487, § 1; L. 1953, ch. 427, § 1; L. 1955, ch. 404, § 1; L. 1957, ch. 492, § 1; L. 1959, ch. 379, § 1; L. 1961, ch. 444, § 1; L. 1970, ch. 77, § 13; L. 1973, ch. 393, § 32; L. 1975, ch. 494, § 35; L. 1977, ch. 333, § 4; July 1.

**79-1950a. General and special improvement levies in lieu of bond issues in certain cities of first-class.** In order to enable cities of the first class having a population by the official state census of more than sixty-five thousand (65,000) and less than one hundred thirty-five thousand (135,000) and any city of the first class having a population of not less than ten thousand (10,000) and not more than fifty-five thousand (55,000) and operating under the city manager form of government and any city of the first class operating under the mayor-council form of government to pay cash in lieu of issuing bonds for the cost of general improvements or the city's share of the cost of special improvements, the governing bodies of said cities are hereby authorized to levy annually not to exceed three (3) mills on each dollar of assessed tangible valuation of such city for such purposes and such tax levy may be levied outside of the aggregate limit prescribed by article 19 of chapter 79 of the Kansas Statutes Annotated.

**History:** L. 1941, ch. 370, § 8; L. 1943, ch. 294, § 1; L. 1945, ch. 351, § 1; L. 1947, ch. 448, § 1; L. 1949, ch. 470, § 1; L. 1957, ch. 88, § 17; L. 1963, ch. 470, § 1; L. 1967, ch. 492, § 1; July 1.

Source or prior law:  
79-1950.

**79-1950b. Special improvement fund in cities of more than 200,000; tax levies; reimbursement; budget requirements.** Any city of the first class having a population of more than two hundred thousand (200,000) proposing to make any improvement the cost of which will

be paid by the issuance of temporary notes or improvement bonds may by ordinance establish a "special improvement fund" in the city treasury and levy annually not to exceed one-tenth (1/10) mill on the assessed taxable tangible property of the city for the purposes of such fund. The levy herein authorized shall be in addition to and not limited by any other act authorizing or limiting the tax levies of any such city. Such fund may be used to pay the preliminary costs of preparing plans, studies, engineering reports, publication costs and other miscellaneous costs of such improvements when ordered by the governing body and until temporary notes or improvement bonds shall have been issued and sold: *Provided*, That such fund shall be reimbursed from the proceeds of such improvement bond funds or temporary notes: *Provided further*, The special improvement fund shall not exceed an amount equal to that which may be raised by such levy during a period of two (2) years. Such fund need not be budgeted for expenditure during the year but the amount thereof shall be stated in the published budget of expenditure.

**History:** L. 1967, ch. 492, § 2; July 1.

**79-1951. Limitation on certain tax levies in cities of less than 50,000.** The governing body of any city of the first class having a population by the official state census of less than fifty thousand (50,000) is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes, but said governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of any such city for any of the following-named purposes in excess of the following-named rates:

Judgments	0.50 mill
Library	2.00 mills
Airport: As provided by K.S.A. 3-121	0.50 mill
Industrial fund: As authorized by K.S.A. 12-1617h	1.00 mill
Highway connecting link: County secondary as provided by K.S.A. 68-582	1.00 mill
Memorial buildings: As provided by K.S.A. 73-407	0.50 mill
Noxious weeds: As provided by K.S.A. 2-1318	1.00 mill
Deficiency levy for chemicals and materials	0.50 mill

**History:** L. 1933, ch. 309, § 7; L. 1941, ch. 370, § 9; L. 1947, ch. 449, § 1; L. 1949, ch. 471, § 1; L. 1951, ch. 488, § 1; L. 1951, ch. 485, § 20; L. 1951, ch. 484, § 3; L. 1955, ch. 405, § 1; L. 1959, ch. 380, § 1; L. 1961, ch. 445, § 1; L. 1970, ch. 77, § 14; L. 1973, ch. 393, § 33; L. 1975, ch. 494, § 36; L. 1977, ch. 333, § 5; July 1.

**79-1952.** Limitation on certain tax levies in cities of second class. The governing body of any city of the second class is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes, but said governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of any such city for any of the following-named purposes in excess of the following-named rates:

Library .....	3.00 mills
Airport: Joint operation as provided by K.S.A. 3-121 .....	.50 mill
Highway connecting link: County secondary as provided by K.S.A. 68-582 .....	1.00 mill
Industrial development: As provided by K.S.A. 12-1617h .....	1.00 mill
Memorial buildings: As provided by K.S.A. 73-407 .....	.50 mill
Noxious weeds: As provided by K.S.A. 2-1318 .....	1.00 mill
Deficiency levy for chemicals and materials .....	.50 mill
Refuse collection: As provided by K.S.A. 12-2104 .....	1.00 mill

**History:** L. 1933, ch. 309, § 8; L. 1937, ch. 362, § 2; L. 1941, ch. 370, § 10; L. 1943, ch. 297, § 1; L. 1945, ch. 101, § 2; L. 1947, ch. 450, § 1; L. 1949, ch. 472, § 1; L. 1951, ch. 489, § 1; L. 1951, ch. 485, § 21; L. 1951, ch. 484, § 4; L. 1953, ch. 428, § 1; L. 1963, ch. 471, § 1; L. 1970, ch. 81, § 18; L. 1973, ch. 393, § 34; L. 1975, ch. 494, § 37; L. 1977, ch. 333, § 6; July 1.

**79-1953.** Limitation on certain tax levies in cities of third class; use of library fund in cities of more than 2,000. The governing body of any city of the third class is hereby authorized and empowered to levy taxes in each year for the general fund and other city purposes, but said governing body shall not fix a rate of levy in any one (1) year on each dollar of assessed tangible valuation of any such city for any of the following-named purposes in excess of the following-named rates:

Library fund .....	2.00 mills
Airport: Joint, maintenance and operation, as provided by K.S.A. 3-121 .....	0.50 mill
Highway connecting link: County secondary as provided by K.S.A. 68-582 .....	1.00 mill
Industrial development: As provided by K.S.A. 12-1617h .....	1.00 mill
Memorial buildings: As provided by K.S.A. 73-407 .....	0.50 mill
Noxious weed eradication: As provided by K.S.A. 2-1318 .....	1.00 mill
Deficiency levy for chemicals and materials .....	0.50 mill

Any city of the third class having a population of more than two thousand (2,000) and located in a county having a population of more than four thousand five hundred (4,500) and less than six thousand (6,000) and which county has an assessed tangible valuation of more than twenty-nine million dollars (\$29,000,000) is hereby authorized to make use of part of its library fund for the operation and maintenance of a library facility and may deposit the balance of said levy in a sinking fund for the future construction and equipment of a library building, which fund may be used for the purposes of purchasing a site, construction and equipping a library building, the paying of architectural fees, and other expenses incidental to the construction of said library building; and the governing body of any such city may invest said sinking fund in direct obligations of the United States government, which mature or are redeemable without loss of principal within one year from date of purchase, the principal and interest whereof are guaranteed by the government of the United States, or in such city's temporary notes issued pursuant to K.S.A. 10-123; and all earnings from such investments shall be credited to the said library fund.

**History:** L. 1933, ch. 309, § 9; L. 1935, ch. 304, § 1; L. 1939, ch. 322, § 1; L. 1941, ch. 370, § 11; L. 1945, ch. 352, § 1; L. 1947, ch. 119, § 2; L. 1949, ch. 473, § 1; L. 1951, ch. 485, § 22; L. 1951, ch. 484, § 1; L. 1958,

**1962. Limitation upon levy of taxes by townships.** (a) The governing body of any township is hereby authorized and empowered to levy taxes in each year for township purposes but the governing body shall not fix a rate of levy in any one year on each dollar of assessed tangible valuation of such township in excess of the following-named rates:

Ambulance service: As authorized by K.S.A. 80-1425	
3 mills	
General fund	
.50 mill	
Judgments	
1.00 mill	
Establishing and maintenance of free library and reading room	
1.00 mill	
Such one-mill levy is subject to increase as hereinafter provided.	
Free band concerts	
.25 mill	
Free band concerts when authorized by an election	
.50 mill	
To acquire land for a cemetery or park	
1.00 mill	
Maintenance of a cemetery or park	
1.00 mill	
To acquire a site and build a cemetery chapel	
2.00 mills	
Fire protection, joint with cities or townships	
1.00 mill	
Extermination of prairie dogs	
1.00 mill	
Cemeteries: As authorized by K.S.A. 12-1403	
1.00 mill	
Cemeteries: As authorized by K.S.A. 12-1405	
1.00 mill	
Cemeteries: As authorized by K.S.A. 80-932	
.10 mill	
Fire department: As authorized by K.S.A. 80-1903	
2.00 mills	
Townships in counties between 150,000 and 250,000	
4.00 mills	
Fire department: As authorized by K.S.A. 80-1916	
3.00 mills	
Fire department: As authorized by K.S.A. 80-1921	
3.00 mills	
Fire department: As authorized by K.S.A. 80-1537	
3.00 mills	
Garbage and trash fund: As authorized by K.S.A. 80-2201:	
First year of levy	
1.00 mill	
Second year and thereafter	
.50 mill	
Garbage and trash disposal: As authorized by K.S.A. 80-2204	
.50 mill	
Halls and buildings: As authorized by K.S.A. 80-115	
2.00 mills	
Noxious weeds: As authorized by K.S.A. 2-1318	
1.00 mill	
Deficiency levy for chemicals	
.50 mill	
Parks and cemeteries: Maintenance as authorized by K.S.A. 80-903	
2.00 mills	
Police protection by sheriff's deputies:	
As authorized by K.S.A. 19-807d	
1.00 mill	
Roads: As authorized by 68-518c	
5.00 mills	
Townships in counties between 175,000 and 275,000	
7.00 mills	

Such rates are not intended to, and shall not be construed to apply to any township not specifically authorized by law to make such levy.

(b) The townships of Garfield and Pierceville in Finney county, Kansas, are hereby authorized to levy an annual tax upon all taxable tangible property in the respective townships of not to exceed three mills for the purpose of paying for fire protection.

(c) The levy for establishing and maintaining a free library and reading room may be increased from one mill to not more than 2.50 mills. Before any township increases this levy the township board shall publish a notice of its intention to make such increase. Such no-

tice shall be published once each week for two consecutive weeks in the official county newspaper and if within 60 days following the last publication of such notice a petition signed by electors of the township equal in number to not less than 5% of the total electors of such township is filed in the office of the county election officer requesting an election upon such proposition, no such increased levy shall be made without such proposition having been submitted to and approved by a majority of the electors of the township voting at an election called and held thereon. All such elections shall be noticed, called and held in the manner prescribed in K.S.A. 10-120, and amendments thereto.

**History:** L. 1933, ch. 309, § 18; L. 1938, ch. 75, § 1; L. 1939, ch. 323, § 1; L. 1941, ch. 370, § 20; L. 1943, ch. 298, § 1; L. 1945, ch. 358, § 1; L. 1947, ch. 453, § 1; L. 1949, ch. 475, § 2; L. 1951, ch. 491, § 1; L. 1951, ch. 485, § 23; L. 1951, ch. 484, § 5; L. 1963, ch. 478, § 3; L. 1970, ch. 385, § 13; L. 1977, ch. 334, § 1; L. 1984, ch. 353, § 1; L. 1985, ch. 318, § 1; L. 1986, ch. 388, § 1; L. 1986, ch. 376, § 1; L. 1986, ch. 377, § 1; L. 1987, ch. 394, § 1; July 1.

\*\*\*\*\* or prior law: