Session of 2014

SENATE BILL No. 411

By Committee on Assessment and Taxation

2-18

AN ACT concerning extension districts; relating to taxing authority; amending K.S.A. 2-625 and repealing the existing section.

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

Section 1. K.S.A. 2-625 is hereby amended to read as follows: 2-625. (a) The governing body of each extension district shall plan and conduct

the educational extension programs for the extension district in accordance with this act. The governing body of the extension district shall appoint program development committees to develop educational program plans on extension work in agricultural pursuits, in home economics work, in 4-H club and youth work, and in economic development initiatives. Each program development committee shall consist of six or more members from each county. Each program development committee shall be chaired by a member of the governing body of the extension district and shall meet as needed to plan educational programs to meet the needs of the extension

district. All program plans shall be subject to final approval of the governing body of the extension district.

(b) (1) The governing body of the extension district and the director of extension of Kansas state university of agriculture and applied science, or the director's authorized representative, shall—meet and adopt the prepare a proposed annual budget for the ensuing calendar year for the extension district to provide for the extension programs, acting together as a body, in accordance with and subject to the provisions of K.S.A. 79-2925 et seq., and amendments thereto, regarding the budgets of taxing subdivisions, except as otherwise specified by this act. In preparing the annual budget, the governing body and the director, or the director's authorized representative, shall consult with the commissions of the counties that are members of the extension district.

- (2) The proposed budget amount shall be allocated by the governing body of the extension district among the counties that are members of the extension district in the manner provided in the agreement or amended agreement governing the extension district or as agreed by the governing body of the extension district and approved by the county commissions of the counties that are members of the extension district.
- (c) The governing body of the extension district, in the same manner as provided by law applying to other taxing subdivisions, may make an

annual tax levy upon all the taxable tangible property of the extensiondistrict for the purpose of raising funds to be used to plan and conduct the educational extension programs of the extension district, to be levied and collected as other taxes, at a rate fixed in accordance with the approved budget and of not to exceed the greater of (1) the rate of 2.5 mills or (2) the rate determined to yield an amount equal to the product of \$75,000 multiplied by the number of counties within the extension district. The governing body shall certify the levy so fixed to the county clerk of each county in the extension district who is hereby authorized and required to place such levy on the tax rolls of the county to be collected by the county treasurer and paid by the county treasurer to the treasurer of the extension district. (1) Whenever the governing body of the extension district proposes an extension district budget in any year which such budget is an increase from the previous year's budget, such governing body shall file with the county commission of each county that is a member of the extension district, in the office of the county clerk, the proposed extension district budget prepared in cooperation with the county commissions of the member counties and the proposed budget amount allocable to each county.

- (2) Each member county commission shall consider the proposed budget amount allocated to the county and if approved, shall adopt by resolution the respective proposed budget allocation for that county, or such other amount, if any, as may be approved by the county commission and shall make the same a part of the regular respective county budget. Each member county commission shall make an appropriation in the amount of the extension district budget approved by the county commission and certify to the respective county clerk the amount of tax necessary to be levied on all tangible taxable property of the county sufficient to pay the approved amount of the extension district budget.
- (d) (1) Upon adoption of the county extension budget amount approved by the county commission, the county commission shall cause the following to be published once each week for two consecutive weeks in the official county newspaper: (A) The final budget prepared by the governing body of the extension district; (B) the amount of the budget allocated to the county; (C) the resolution adopting the amount of the extension district's budget approved by the county commission; and (D) the amount of change in the mill levy resulting therefrom, if any.
- (2) If within 90 days of the final publication of the resolution, a valid protest petition to submit the mill levy change to the qualified voters of the county is signed by qualified electors of the county equal in number to not less than 5% of the electors of the county who voted at the last preceding general election and is filed with the county election officer, the county election officer shall submit the question of whether the change in the mill

levy should be retained at a countywide election held as determined in the discretion of the county commission and at such time as determined in the discretion of the county commission, including, without limitation:

- (A) A special election;
- (B) a mail ballot election pursuant to the provisions of K.S.A. 25-431 et seq., and amendments thereto; or
 - (C) a regular or general election.
- (e) (1) If a majority of the votes cast and counted are in opposition to retaining the change in the mill levy, the county commission shall remove the change in the mill levy arising from the resolution protested by the petition.
- (2) If a majority of the votes cast and counted are in favor of retaining the change in the mill levy, the mill levy shall be retained and no action by the county commission shall be required.
- (f) Except as otherwise provided by this section, the question provided for by this section shall be submitted, and the votes counted and canvassed, in the manner provided by law for question submitted elections of the county.
 - Sec. 2. K.S.A. 2-625 is hereby repealed.
- Sec. 3. This act shall take effect and be in force from and after its publication in the statute book.