

KANSAS OFFICE of  
**REVISOR of STATUTES**

LEGISLATURE of THE STATE of KANSAS  
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**MEMORANDUM**

To: Madam Chair and Members of the Committee on Assessment and Taxation  
From: The Office of Revisor of Statutes  
Date: March 11, 2020  
Subject: Senate Bill No. 338

**Summary**

Senate Bill No. 338 authorizes taxing subdivisions or municipalities to use an alternate budget procedure.

Section 1 of the bill would amend K.S.A. 79-2927 to authorize the governing body of each taxing subdivision or municipality to meet no later than August 1 and prepare a notice showing only the amounts to be raised by ad valorem taxation instead of preparing the current itemized budget form. The current procedure would remain as subsection (a)(1), and the alternate procedure would be subsection (a)(2). The bill would require the notice to include an estimated budget classified by funds and show amounts to be raised by taxation, an estimate of expenses for the ensuing budget year and the amounts appropriated for corresponding or other items during the current budget year and amounts expended for corresponding or other items during the preceding budget year. The budget shall show in parallel columns the amount of revenue actually received from taxation and from other sources with the amount from each source separately stated for the preceding budget year and the amount estimated to be received from taxation and from sources other than direct taxation with the amount for each source separately stated for the current budget year and also the amount estimated.

If a governing body completed the notice instead of the budget, the governing body would be required to prepare a final budget on forms furnished by the director of accounts and reports by November 30. The final budget content requirements of this alternate procedure would be the same as the budget content requirements currently in K.S.A. 79-2927.

Section 2 would amend K.S.A. 79-2929 to provide that prior to filing the alternate notice the governing body shall meet for the purpose of hearing objections of taxpayers relating to the proposed ad valorem tax levy. The governing body shall give at least 10 days' notice of the time and place of the meeting by publication in the official city newspaper if a city or the official county newspaper for all other taxing subdivisions. The notice shall include the proposed ad valorem tax levy.

New Section 3 would provide that prior to filing the adopted budget with the department of administration under the new alternate procedure, the governing body shall meet for the purpose of hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to the 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. The notice also shall include the proposed budget, unless the taxing subdivision or municipality has an annual expenditure of \$500 or less.

Section 4 would amend K.S.A. 79-2930 to require a certificate of ad valorem taxes to be levied as provided under the new alternate procedure, K.S.A. 79-2927(a)(2), to be presented to the county clerk within the time frame prescribed by K.S.A. 79-1801, and amendments thereto. Currently, K.S.A. 79-1801 provides that the governing bodies shall certify, on or before August 25, to the proper county clerk the amount of ad valorem tax to be levied, except when a city or county must conduct an election for an increase in property tax.

New Section 5 would provide that if the governing body of any city or county intends to have an election pursuant to K.S.A. 79-2925c, and amendments thereto, the governing body must adopt a budget pursuant to K.S.A. 79-2927(a)(1).

The bill would take effect from and after its publication in the statute book.