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

Section 1. K.S.A. 79-5a27 is hereby amended to read as follows: 79-5a27. On or before June 15 each year, the director of property valuation shall certify to the county clerk of each county the amount of assessed valuation apportioned to each taxing unit therein for properties valued and assessed under K.S.A. 79-5a01 et seq., and amendments thereto. The county clerk shall include such assessed valuations in the applicable taxing districts with all other assessed valuations in those taxing districts and on or before June 15 July 1 notify the appropriate officials of each taxing district within the county of the assessed valuation estimates to be utilized in the preparation of budgets for ad valorem tax purposes. If in any year the county clerk has not received the applicable valuations from the director of property valuation, the county clerk shall use the applicable assessed valuations of the preceding year as an estimate for such notification. If the public utility has filed an application for exemption of all or a portion of its property, the director shall notify the county clerk that the exemption application has been filed and the county clerk shall not be required to include such assessed valuation in the applicable taxing districts until such time as the application is denied by the state board of tax appeals or, if judicial review of the board's order is sought, until such time as judicial review is finalized.

Sec. 2. K.S.A. 79-1466 is hereby amended to read as follows: 79-1466. Commencing on January 1 of each year, the county or district appraiser shall transmit the taxable real property appraisals and the exempt real property appraisals to the county clerk continually upon the completion thereof.

Upon completion of transmission of such appraisals to the county clerk, on or before June 15 of each year, the county or district appraiser shall deliver a document certifying that such appraisals constitute the complete appraisal rolls for real property.

The taxable real property appraisal roll shall consist of all real property
appraisals which in aggregate list all taxable land and improvements located within the county.

The exempt real property appraisal roll shall consist of all real property appraisals which in aggregate list all exempt land and improvements located within the county.

All transmissions required by this section may be made electronically.

Sec. 3. K.S.A. 79-1467 is hereby amended to read as follows: 79-1467. Commencing on January 1 of each year, the county or district appraiser shall transmit the taxable personal property appraisals to the county clerk continually upon the completion thereof. Upon completion of transmission of such appraisals to the county clerk, on or before June 1 each year, the county or district appraiser shall deliver a document certifying that such appraisals constitute the complete appraisal rolls for personal property except for personal property—**which that** may be subject to investigation and valuation pursuant to law or personal property—**which that** may have escaped appraisal in any year, in which cases the appraiser shall transmit to the clerk, upon completion, the appraisals of such property and the clerk shall add the same to the taxable personal property roll at such time.

The taxable personal property roll shall consist of all personal property appraisals completed by the county or district appraiser.

The exempt personal property roll shall include all personal property appraisals completed by the county or district appraiser on personal property that is exempt from ad valorem taxation and is required to be listed with the county or district appraiser.

All transmissions required by this section may be made electronically.

Sec. 4. K.S.A. 79-1801 is hereby amended to read as follows: 79-1801. (a) Except as provided by subsection (b), each year the governing body of any city, the trustees of any township, the board of education of any school district and the governing bodies of all other taxing subdivisions shall certify, on or before August 25, to the proper county clerk the amount of ad valorem tax to be levied. Thereupon, the county clerk shall place the tax upon the tax roll of the county, in the manner prescribed by law, and the tax shall be collected by the county treasurer. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

(b) If the governing body of a city or county must conduct an election for an increase in property tax to fund any appropriation or budget under K.S.A. 2019 Supp. 25-433a, and amendments thereto, the governing body of the city or county shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied.

Sec. 5. K.S.A. 79-2925b is hereby amended to read as follows: 79-
2925b. (a) Without a majority vote so providing, the governing body of any municipality shall not approve any appropriation or budget, as the case requires, which may be funded by revenue produced from property taxes, and which provides for funding with such revenue in an amount exceeding that of the next preceding year, adjusted to reflect changes in the consumer price index for all urban consumers as published by the United States department of labor for the preceding calendar year. If the total tangible property valuation in any municipality increases from the next preceding year due to increases in the assessed valuation of existing tangible property and such increase exceeds changes in the consumer price index, the governing body shall lower the amount of ad valorem tax to be levied to the amount of ad valorem tax levied in the next preceding year, adjusted to reflect changes in the consumer price index. This subsection shall not apply to ad valorem taxes levied under K.S.A. 72-5142, 76-6b01 and 76-6b04 and K.S.A. 72-5142, and amendments thereto, and any other ad valorem tax levy which was previously approved by the voters of such municipality. Notwithstanding the requirements of this subsection, nothing herein shall prohibit a municipality from increasing the amount of ad valorem tax to be levied if the municipality approves the proposed increase with a majority vote of the governing body by the adoption of a resolution and publishes its vote to approve the appropriation or budget including the increase as provided in subsection (c).

(b) Revenue that, in the current year, is produced and attributable to the taxation of:

   (1) New improvements to real property;
   (2) increased personal property valuation;
   (3) property located within added jurisdictional territory; or
   (4) property which has changed in use shall not be considered when determining whether revenue produced from property has increased from the next preceding year.

(c) In the event the governing body votes to approve any appropriation or budget, as the case requires, which may be funded by revenue produced from property taxes, and which provides for funding with such revenue in an amount exceeding that of the next preceding year as provided in subsection (a), notice of such vote shall be published in the official county newspaper of the county where such municipality is located.

(d) The provisions of this section shall be applicable to all fiscal and budget years commencing on and after the effective date of this act.

(e) The provisions of this section shall not apply to revenue received from property tax levied for the sole purpose of repayment of the principal and interest upon bonded indebtedness, temporary notes and no-fund warrants.
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(f) For purposes of this section:

(1) "municipality" means any political subdivision of the state which
    that levies an ad valorem tax on property and includes, but is not limited
    to, any city, county, township, municipal university, school district,
    community college, drainage district or other taxing district;

(2) "Municipality" shall does not include:
    (A) any such political subdivision or taxing district which, other than
        a city or county, that receives $1,000 or less in revenue from property
        taxes in the current year; or
    (B) any city or county.

Sec. 6. K.S.A. 2019 Supp. 25-432 is hereby amended to read as
follows: 25-432. An election shall not be conducted under this act unless:

(a) Conducted on a date, mutually agreed upon by the governing
    body of the political or taxing subdivision and the county election officer,
    not later than 120 days following the date the request is submitted by the
    political or taxing subdivision;

(b) the secretary of state approves a written plan for conduct of the
    election, which shall include including a written timetable for the conduct
    of the election, submitted by the county election officer;

(c) the election is nonpartisan;

(d) the election is not one at which any candidate is elected, retained
    or recalled;

(e) the election is not held on the same date as another election in
    which the qualified electors of that subdivision of government are eligible
    to cast ballots, except this restriction shall not apply to mail ballot-
    elections held under K.S.A. 2019 Supp. 79-2925c, and amendments
    thereto; and

(f) the election is a question submitted election at which all of the
    qualified electors of one of the following subdivisions of government are
    the only electors eligible to vote:

    (1) Counties;
    (2) cities;
    (3) school districts, except in an election held pursuant to K.S.A. 72-
        7302 et seq., and amendments thereto;
    (4) townships;
    (5) benefit districts organized under K.S.A. 31-301, and amendments
        thereto;
    (6) cemetery districts organized under K.S.A. 15-1013 or 17-1330,
        and amendments thereto;
    (7) combined sewer districts organized under K.S.A. 19-27,169, and
        amendments thereto;
    (8) community college districts organized under K.S.A. 71-1101 et
        seq., and amendments thereto;
(9) fire districts organized under K.S.A. 19-3601 or 80-1512, and amendments thereto;
(10) hospital districts;
(11) improvement districts organized under K.S.A. 19-2753, and amendments thereto;
(12) Johnson county park and recreation district organized under K.S.A. 19-2859, and amendments thereto;
(13) sewage disposal districts organized under K.S.A. 19-27,140, and amendments thereto;
(14) water districts organized under K.S.A. 19-3501 et seq., and amendments thereto;
(15) transportation development districts created pursuant to K.S.A. 2019 Supp. 12-17,140 et seq., and amendments thereto; or
(16) any tract of land annexed pursuant to K.S.A. 12-521, and amendments thereto.


Sec. 8. This act shall take effect and be in force from and after its publication in the statute book.