

2012 Kansas Statutes

79-2925b. Approval of budgets by taxing subdivisions; requirement of separate resolution or ordinance, when. (a) Without adoption of a resolution or ordinance so providing, the governing body of any taxing subdivision 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, except with regard to revenue produced and attributable to the taxation of:

- (1) New improvements to real property;
 - (2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes;
 - (3) property located within added jurisdictional territory; and
 - (4) property which has changed in use.
- (b) The provisions of this section shall be applicable to all fiscal and budget years commencing on and after the effective date of this act.
- (c) The provisions of this section shall not apply to community colleges or unified school districts.
- (d) The provisions of this section shall not apply to revenue received from property tax levied for the sole purpose of repayment of the principal of and interest upon bonded indebtedness, temporary notes and no-fund warrants.

History: L. 1999, ch. 154, § 21; May 27.