

79-1964a. State board of tax appeals may authorize increase of specific levy, when; procedure; limitation; section inapplicable to certain taxing subdivisions. When it is apparent to the governing body of any taxing district except cities, counties, community colleges, and school districts at tax levying time that the rate of levy, for any individual fund for which the board desires to make a levy, is so limited by the maximum levy limit for the individual fund or by the aggregate limit, that it is impossible to raise sufficient tax plus receipts from all other sources, to finance the proposed budget of expenditures for such fund for the ensuing budget year, the governing body may make application to the state board of tax appeals for authority to increase such rate of levy. The application shall be signed and sworn to, and shall have a majority approval of any governing body composed of three members or less, and a 3/4 majority of any governing body composed of more than three members. The application shall reveal the following:

- (1) A copy of the proposed budget for the ensuing budget year;
- (2) a detailed statement showing why the proposed budget of expenditures cannot be reduced so that the amount to be raised by taxation for such fund will not exceed the individual fund limit of levy, or the limitation placed upon such fund by reason of the aggregate limit; and
- (3) the proposed rate of levy for each fund of such taxing district, such rates to be computed so that the total, except those specifically exempted, does not exceed the aggregate limit.

If the state board of tax appeals finds that evidence submitted in support of the application shows that the rate of levy for any fund is so limited that it will be impossible for the taxing district to pay for the imperative governmental functions payable from such fund, the state board of tax appeals is empowered to authorize such taxing district to increase the rate of levy for such fund for that particular year. The order of the state board of tax appeals shall state definitely the exact increase (in mills) in the rate of levy authorized for such fund. The amount of increases in the rate of levy for any fund of any taxing district shall not exceed 25% of the maximum limit of levy for such fund. The amount of increase in the rate of levy for any fund of any taxing district shall not exceed 25% of the amount of levy for such fund which can be made within the aggregate limit. Such tax levy may be levied outside of the aggregate limit prescribed by this article or any amendments thereto.

No order for an increased levy for any fund of any taxing district shall be made without a public hearing before the state board of tax appeals conducted in accordance with the provisions of the Kansas administrative procedure act. In addition to notice to the parties, notice of such hearing shall be published in two issues of a paper of general circulation within the district applying for such authority at least 10 days prior to such hearing. The notice shall be in such form as the state board of tax appeals prescribes, and the expense of such publication shall be borne by the taxing district making application. Any taxpayer interested may file a written protest against such application. All records and findings of such hearings shall be subject to public inspection.

History: L. 1941, ch. 370, § 22; L. 1973, ch. 393, § 37; L. 1988, ch. 356, § 322; L. 2008, ch. 109, § 101; L. 2014, ch. 141, § 108; July 1.