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

New Section 1. (a) The legislature hereby declares that the intent of this act is to empower the citizens of Kansas with a means to control the amount of property taxes levied against real and personal property by requiring any such taxes to be levied or approved by an elected body.

(b) Notwithstanding any other provision of law to the contrary, no taxes may be levied against real and personal property and no bonds may be issued unless the governing body of the taxing jurisdiction has been elected or the levy or bond issuance has been approved by a majority of the electors of such taxing jurisdiction or by the governing body which certifies the budget of such taxing jurisdiction. The provisions of this section shall not apply to any taxes levied pursuant to K.S.A. 76-6b01 and 76-6b04 and K.S.A. 2015 Supp. 72-6470, and amendments thereto.

Sec. 2. K.S.A. 3-114 is hereby amended to read as follows: 3-114. (a) Except as provided in subsection (b), in any city having a population of more than sixty-five thousand (65,000) 65,000 in which a board of park commissioners has been established pursuant to K.S.A. 13-1346, and amendments thereto, all powers, jurisdiction and control over municipal airports or municipal fields for aviation purposes otherwise vested in the governing body of such city shall be vested in such board of park commissioners. Such board of park commissioners is hereby authorized to issue, as provided by law, general bonds of the city for the purpose of purchasing, leasing, developing and equipping municipal airports and fields for aviation purposes. Such board of park commissioners is hereby further authorized to may levy an annual tax not exceeding one-half (1/2) 0.5 mill for the support, maintenance and operation of municipal airports or fields for aviation purposes. Before issuing bonds or levying any such tax pursuant to this section, the board shall submit the proposed bond
issuance or tax levy to the governing body of the city for review and approval thereof.

(b) In any city in which an airport authority has been established pursuant to K.S.A. 3-162, and amendments thereto, all powers, jurisdiction and control over municipal airports or municipal fields for aviation purposes otherwise vested in the governing body or board of park commissioners of such city shall be vested in such airport authority. The governing body of the city by a two-thirds vote of the members thereof, is hereby authorized to issue general obligation bonds of the city for the purpose of purchasing, leasing, developing and equipping municipal airports and fields for aviation purposes. The governing body of the city by a two-thirds 2/3 vote of the members thereof is hereby further authorized to levy an annual tax not exceeding one-half (1/2) 0.5 mill for the support, maintenance and operation of municipal airports or fields for aviation purposes.

Sec. 3. K.S.A. 12-1220 is hereby amended to read as follows: 12-1220. The governing body of any municipality may by resolution, and shall, upon presentation of a petition signed by ten percent (10%) 10% of the qualified electors of such municipality determined upon the basis of the total vote cast for the secretary of state at the last preceding general election, cause to be submitted to the voters of such municipality at the first local or general election thereafter, or if the petition so requires, at a special election called for that purpose, the question of the establishment and maintenance of a library by such municipality. If a majority of the votes cast at such election on such proposition shall be in the affirmative, the governing body shall forthwith establish such library and is hereby authorized to and shall may annually levy a tax for the maintenance of such library in such sum as the library board shall determine within the limitations fixed by law and to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county.

Such tax shall be levied and collected in like manner as other taxes of the municipality and, except for an amount to pay a portion of the principal and interest on bonds issued under the authority of K.S.A. 12-1774, and amendments thereto, by cities located in the county, shall be kept in a separate fund to be known as the library fund of such municipality. If the territory of the municipality includes another municipality which is then maintaining a library, the proposition to establish a library by the larger municipality shall not be voted upon by the residents of the included municipality, nor shall a levy to establish or maintain such library be assessed against property therein, unless the library board and governing body of the included municipality shall give notice in writing that they desire to participate in the library to be
established and to pay the tax for the establishment and maintenance thereof as other parts of the municipality establishing such library.

Sec. 4. K.S.A. 12-1234 is hereby amended to read as follows: 12-1234. (a) Each county or township participating in a regional library is authorized to, and shall annually levy a tax for the maintenance of the library in a sum the library board determines within the limitations fixed by law. Except as provided by subsection (b), the costs of maintaining a regional library, other than a library originally established under the authority of K.S.A. 80-804, and amendments thereto, shall be allocated among the participating counties or townships in the proportion of their respective populations. Tax levies for the maintenance of libraries originally established under the authority of K.S.A. 80-804, and amendments thereto, shall be made at a uniform rate in all townships participating in the maintenance of such libraries.

(b) The costs of maintaining the regional library established under the authority of K.S.A. 12-1220, and amendments thereto, by Pottawatomie and Wabaunsee counties shall be allocated as provided by this subsection. One-half the costs shall be allocated between such counties on the basis of their respective populations and 1/2 the costs shall be allocated between such counties on the basis of their respective assessed valuations.

Sec. 5. K.S.A. 12-1267 is hereby amended to read as follows: 12-1267. (a) The board shall prepare, publish and approve an annual budget for the maintenance and support of the library and may levy a tax not to exceed five mills on all taxable tangible property in the library district. At least 10 days prior to filing the adopted budget with the county clerk, the board shall submit the budget to the governing body of the city and county for review thereby.

(b) Whenever the board determines that the tax levy of five mills authorized by subsection (a) is insufficient to maintain and support the library, and after such levy is approved pursuant to subsection (d), the board shall adopt a resolution declaring it necessary to increase the annual levy by an additional amount not to exceed 1/4 mill in any one year up to a total amount which shall not exceed an amount equal to eight mills in any year.

(c) Any such resolution adopted under subsection (b) shall state the total amount of the tax to be levied for library purposes and shall be published once each week for two consecutive weeks in the official county newspaper. Whereupon such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition, signed by at least 5% of the qualified electors of the library district, requesting an election upon the proposition to increase the tax levy in excess of the current tax levy is filed with the county election officer within 60 days following the date of the
last publication of the resolution. In the event a valid petition is filed, no
such increased levy shall be made without such proposition having been
submitted to and having been approved by a majority of the electors of the
library district voting at an election called and held thereon. All such
elections shall be called and held in the manner provided by the general
bond law. Such taxes shall be levied and collected in like manner as other
taxes, which levy the board shall certify, on or before August 25 of each
year, to the county clerk who is hereby authorized and required to place
the same on the tax roll of the county to be collected by the county
treasurer and paid over by the county treasurer to the treasurer of such
board.

(d) The levy authorized by this section shall not be deemed a levy of
the city or county, and shall be in addition to all other levies authorized or
limited by law. Before levying any tax authorized by this section, the board
shall submit the proposed levy to the governing body of the city and county
for review and approval thereof. The board shall not levy such tax unless it
has obtained the approval of the governing body of the city and county.

Sec. 6. K.S.A. 12-1270 is hereby amended to read as follows: 12-
1270. The board may issue general obligation bonds of the library district
for the purpose of constructing, reconstructing, repairing, remodeling,
furnishing and equipping any buildings or additions thereto, together with
sites therefor, for library purposes. No bonds shall be issued until the
question of their issuance and the amount of such issuance has been
submitted to a vote of the qualified electors of the library district at any
special, general or primary election, and a majority of the qualified
electors voting thereon votes in favor thereof. The election shall be called
and held and the bonds shall be issued, sold, delivered, registered and
retired in the manner provided by the general bond law. Bonds issued
pursuant to this section shall not be subject to or within any bonded debt
limit of the city or county. The board shall have the power to may levy a
tax against all taxable tangible property in the library district for the
purpose of paying the principal of, redemption premium, if any, and
interest on any bonds issued pursuant to this section. Before levying such
tax, the board shall submit the proposed levy to the governing body of the
city and county for review and approval thereof.

Sec. 7. K.S.A. 12-1276 is hereby amended to read as follows: 12-
1276. (a) When used in this section:
(1) "County" means Leavenworth county;
(2) "city" means the city of Leavenworth, Kansas;
(3) "library district" means all territory located within Leavenworth
county except that territory located within the corporate limits of the city
of Tonganoxie and Linwood community library district No. 1 and Basehor
community library district No. 2;
(4) "board" means the library board of trustees appointed pursuant to the provisions of this act;

(5) "library" means a library which serves the general public and is supported in whole or in part with tax money and shall be called the Leavenworth county library;

(6) "governing body" means the governing body of a city or the board of county commissioners of a county;

(7) "maintenance and support" means the general and usual cost and expense of operating a library.

(b) The proposition to establish a library district in Leavenworth county may be submitted to the qualified electors of the proposed library district. The proposition shall be submitted in the same manner and subject to the conditions provided in K.S.A. 12-1261, and amendments thereto.

(c) Except as provided by subsections (d) and (e), if the proposition to establish a library district is approved, the library district and board shall have the powers, duties and functions of a library district created pursuant to K.S.A. 12-1261, and amendments thereto.

(d) The board of a library district created pursuant to this section shall not have the power to issue general obligation bonds as authorized by K.S.A. 12-1270, and amendments thereto.

(e) (1) The board of a library district created pursuant to this section shall prepare, publish and approve an annual budget for the maintenance and support of the library and may levy a tax not to exceed 3 3/4 mills on all taxable tangible property in the library district. At least 10 days prior to filing the adopted budget with the county clerk, the board shall submit the budget to the governing body for review thereby.

(2) Whenever the board determines that the tax levy of 3 3/4 mills authorized by paragraph (1) is insufficient to maintain and support the library, and after such levy is approved pursuant to paragraph (4), the board shall adopt a resolution declaring it necessary to increase the annual levy by an additional amount not to exceed 1/4 mill in any one year up to a total amount which shall not exceed an amount equal to eight mills in any year.

(3) Any such resolution adopted under paragraph (2) shall state the total amount of the tax to be levied for library purposes and shall be published once each week for two consecutive weeks in the official county newspaper. Whereupon such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition, signed by at least 5% of the qualified electors of the library district, requesting an election upon the proposition to increase the tax levy in excess of the current tax levy is filed with the county election officer within 60 days following the date of the last publication of the resolution. In the event a valid petition is filed, no
such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the electors of the library district voting at an election called and held thereon. All such elections shall be called and held in the manner provided by the general bond law. Such taxes shall be levied and collected in like manner as other taxes, which levy the board shall certify, on or before August 25 of each year, to the county clerk who is hereby authorized and required to place the same on the tax roll of the county to be collected by the county treasurer and paid over by the county treasurer to the treasurer of such board.

(4) The levy authorized by this section shall not be deemed a levy of the city or county, and shall be in addition to all other levies authorized or limited by law. Before levying any tax authorized by this section, the board shall submit the proposed levy to the governing body of the city and county for review and approval thereof. The board shall not levy such tax unless it has obtained the approval of the governing body of the city and county.

(f) (1) Subject to the provisions of subsection (f) of K.S.A. 12-1266(f), and amendments thereto, the board shall pay annually to the city of Tonganoxie the sum of money equal to 35% of the amount of money such city has budgeted for the annual operation and maintenance of such city's library. The first such payment shall be made payable and delivered to the city on or before the 31st day of December first following approval of the creation of the district at the election conducted pursuant to K.S.A. 12-1261, and amendments thereto, and each year thereafter. Such payments shall be in lieu of annual grants such township libraries receive from the northeast Kansas library system.

(2) Subject to the provisions of subsection (f) of K.S.A. 12-1266(f), and amendments thereto, the board shall pay annually to Basehor community library district No. 2 the sum of money equal to 25% of the amount of money such district has budgeted for the annual operation and maintenance of such district's library. The first such payment shall be made payable and delivered to such library district on or before the 31st day of December first following approval of the creation of the district at the election conducted pursuant to K.S.A. 12-1261, and amendments thereto, and each year thereafter. Such payments shall be in lieu of annual grants such township libraries receive from the northeast Kansas library system.

(3) Subject to the provisions of subsection (f) of K.S.A. 12-1266(f), and amendments thereto, the board shall pay annually to Linwood community library district No. 1 the sum of money equal to 30% of the amount of money such district has budgeted for the annual operation and maintenance of such district's library. The first such payment shall be made payable and delivered to such library district on or before the 31st day of December first following approval of the creation of the district at the
election conducted pursuant to K.S.A. 12-1261, and amendments thereto, and each year thereafter. Such payments shall be in lieu of annual grants such township libraries receive from the northeast Kansas library system.

Sec. 8. K.S.A. 2015 Supp. 12-1288 is hereby amended to read as follows: 12-1288. (a) The library board shall prepare an annual budget for the maintenance, support and operation of the library. Prior to the certification of its budget to the board of education, the library board shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The library board shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper having a general circulation in the taxing district. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The public hearing required to be held herein shall be held not less than 10 days prior to the date on which the library board is required to certify its budget to the board of education. After such hearing the budget shall be adopted or amended and adopted by the library board. In order to provide funds to carry out the provisions of this act, the library board shall annually, not later than August 1 of any year, certify its budget to the board of education which may levy a tax at a rate of not to exceed 1.2 mills on all the taxable tangible property within the taxing district. Each year a copy of the budget adopted by the library board shall be filed with the clerk of the board of education. A copy of such budget also shall be filed with the county clerk of Montgomery County, Kansas. The board of education shall not be required to levy a tax in excess of the maximum tax levy set by the board of education by current resolution. Whenever the library board determines that the tax currently being levied for the library, as previously established by the board of education, is insufficient to operate the library and the library board desires to increase the mill levy above the current levy, the library board may request that the board of education authorize an increase by adopting a resolution declaring it necessary to increase the annual levy. The board of education may authorize the increase by resolution, but such increase shall not exceed 0.25 mill per year.

(b) Any resolution adopted under subsection (a) shall state the total amount of the tax to be levied for the library board and shall be published once each week for two consecutive weeks in the official newspaper of the taxing district. Whereupon, such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition requesting an
election upon the proposition to increase the tax levy in excess of the current tax levy, signed by at least 5% of the qualified voters of the taxing district, is filed with the county election officer within 30 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the voters of the taxing district voting at an election called and held thereon. All such elections shall be called and held in the manner provided by the general bond law, and the cost of the election shall be borne by the library board. Such taxes shall be levied and collected in like manner as other taxes, which levy the board of education shall certify, on or before August 25 of each year, to the county clerk who is hereby authorized and required to place the same on the tax roll of the county to be collected by the county treasurer and paid over by the county treasurer to the treasurer of the library board.

(c) The tax levy provided in this section shall not be considered to be a levy of the board of education, the city or county school district under any of the statutes of this state, but shall be in addition to all other levies authorized or limited by law.

(d) At any time after the making of the first tax levy pursuant to this act, the amount of such tax levy may be reduced by a majority of the voters of the taxing district voting at an election called pursuant to a petition signed by at least 10% of the qualified voters residing in the taxing district and conducted in the same manner as that prescribed by subsection (b). If the petition submitted is for the purpose of reducing the mill levy, it shall state the mill levy reduction desired. Upon revocation, all property and money belonging to the library board shall become the property of the city of Independence, Kansas, and the library district shall be dissolved.

(e) All financial records of the library board shall be audited as provided in K.S.A. 75-1122, and amendments thereto, and a copy of such annual audit report shall be filed with the board of education. A copy of such audit also shall be filed with the county clerk of the county in which the library is located. The cost of each audit shall be borne by the library board.

(f) Notwithstanding any other provision of law, upon the date the tax levy provided for in this act takes effect, no tax levy on land within the library district created by this act shall be imposed, required or collected to support a regional system of cooperating libraries.

Sec. 9. K.S.A. 12-1688 is hereby amended to read as follows: 12-1688. (a) Except as otherwise provided in subsection (b) of this section, when the provisions of this act shall have been adopted by an election, the commission shall annually, and not later than 20 days prior to the date for the publishing of the budget of such city or school district, certify its
budget to such city or school district, which shall may levy a tax sufficient to raise the amount required by such budget, but in no event more than one mill or the amount set out in the petition provided for in K.S.A. 12-1684, and amendments thereto, except that, when such petition shall have been submitted to a city and school district jointly such budget shall be certified to the city or school district, whichever shall be the larger in population, and the tax levied by such city or school district. After three years' operation the authority to levy the tax provided for in this section may be revoked by a majority of the electors voting at an election called in the same manner as the election authorizing the same. Upon such revocation all property and money belonging to such commission shall become the property of the city or school district levying the tax under this section.

(b) After any city or school district has begun to operate such a museum, it appearing to the satisfaction of the museum commission of a particular school district or city or of a city and school district jointly, that the budget should be increased so as to adequately meet the needs of the city or school district, such museum commission may submit a proposed program with the budget for carrying out the same to the levying authority which may then levy a tax sufficient to raise the amount required by the expanded budget, but not to exceed one mill, which levy shall be in addition to the one mill authorized by subsection (a) of this section.

No city or school district authorized to increase its levy under subsection (b) of this section shall make such increased levy until the question of making such tax levy is submitted to the qualified electors of the city or school district at the next general election or at a special election called for such purpose. Any special election held under the provisions of subsection (b) of this section shall be called and held in accordance with the provisions of K.S.A. 10-120, and amendments thereto. If a majority of the votes cast and counted on the question submitted at such election are in favor of such tax, the same may be made; but if a majority of the votes cast and counted on the question submitted at such election are not in favor thereof, such tax may not be levied.

Sec. 10. K.S.A. 2015 Supp. 12-1927 is hereby amended to read as follows: 12-1927. (a) The recreation commission shall prepare an annual budget for the operation of the recreation system. Prior to the certification of its budget to the city or school district, the recreation commission shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The recreation commission shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper having a general circulation in the taxing district. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as
designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The public hearing required to be held herein shall be held not less than 10 days prior to the date on which the recreation commission is required to certify its budget to the city or school district. After such hearing the budget shall be adopted or amended and adopted by the recreation commission. In order to provide funds to carry out the provisions of this act and to pay a portion of the principal and interest on bonds issued pursuant to K.S.A. 12-1774, and amendments thereto, the recreation commission shall annually, not later than August 1 of any year, certify its budget to such city or school district which may levy a tax sufficient to raise the amount required by such budget on all the taxable tangible property within the taxing district. Each year a copy of the budget adopted by the recreation commission shall be filed with the city clerk in the case of a city-established recreation system or with the clerk of the school district in the case of a school district-established recreation system or with the clerk of the taxing district in the case of a jointly established recreation system. A copy of such budget also shall be filed with the county clerk of the county in which the recreation system is located. If the recreation system is located in more than one county, a copy of the budget shall be filed with the clerk of the county in which the greater portion of the assessed valuation of the recreation system is located. The city or school district shall not be required to levy a tax in excess of the maximum tax levy set by the city or school district by current resolution. In the case of a new recreation commission established under the provisions of this act, such levy shall not be required to exceed one mill. Whenever the recreation commission determines that the tax currently being levied for the commission, as previously established by the city or school district, is insufficient to operate the recreation system and the commission desires to increase the mill levy above the current levy, the commission shall request that the city or school district authorize an increase by adopting a resolution declaring it necessary to increase the annual levy. The city or school district may authorize the increase by resolution, but such increase shall not exceed one mill per year. The maximum annual mill levy for the recreation commission general fund shall not exceed a total of four mills.

(b) Any resolution adopted under subsection (a) shall state the total amount of the tax to be levied for the recreation system and shall be published once each week for two consecutive weeks in the official newspaper of the taxing district. Whereupon, such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition requesting an election upon the proposition to increase the tax levy in excess of the current tax levy, signed by at least 5% of the qualified voters
of the taxing district, is filed with the county election officer within 30
days following the date of the last publication of the resolution. In the
event a valid petition is filed, no such increased levy shall be made without
such proposition having been submitted to and having been approved by a
majority of the voters of the taxing district voting at an election called and
held thereon. All such elections shall be called and held in the manner
provided by the general bond law, and the cost of the election shall be
borne by the recreation commission. Such taxes shall be levied and
collected in like manner as other taxes, which levy the city or school
district shall certify, on or before August 25 of each year, to the county
clerk who is hereby authorized and required to place the same on the tax
roll of the county to be collected by the county treasurer and paid over by
the county treasurer to the ex officio treasurer of the recreation
commission.

(c) The tax levy provided in this section shall not be considered a
levy of such city or school district under any of the statutes of this state,
but shall be in addition to all other levies authorized by law and, with
respect to any such levy made for the first time in 1989, shall not be
subject to the provisions of K.S.A. 79-5021 et seq., and amendments
thereto.

(d) (1) At any time after the making of the first tax levy pursuant to
this act, the amount of such tax levy may be reduced by a majority of the
voters of the taxing district voting at an election called pursuant to a
petition and conducted in the same manner as that prescribed by
subsection (b). The authority of any recreation commission in existence on
the effective date of this act or any recreation commission established
under the provisions of this act to operate and conduct its activities may be
revoked in any year following the third year of its operation by a majority
of the voters of the taxing district voting at an election called pursuant to a
petition and conducted in the same manner as that prescribed by
subsection (b). If the petition submitted is for the purpose of reducing the
mill levy, it shall state the mill levy reduction desired. Upon revocation, all
property and money belonging to the recreation commission shall become
the property of the taxing authority levying the tax for the commission,
and the recreation commission shall be dissolved. In the event the
authority of a recreation commission is revoked pursuant to this
subsection, the taxing authority may continue to levy a tax in the manner
prescribed by the petition language for the purpose of paying any
outstanding obligations of the recreation commission which exist on the
date such authority is revoked. The authority to levy a tax for this purpose
shall continue only as long as such outstanding obligations exist.

(2) If the recreation district whose authority is revoked owns any real
property at the time of such revocation, title to such real property shall
revert to the taxing authority.

(e) All financial records of the recreation commission shall be audited as provided in K.S.A. 75-1122, and amendments thereto, and a copy of such annual audit report shall be filed with the governing body of the city or school district, or both, in the case of a jointly established recreation system. A copy of such audit also shall be filed with the county clerk of the county in which the recreation system is located. If the recreation system is located in more than one county, a copy of the budget shall be filed with the clerk of the county in which the greater portion of the assessed valuation of the recreation system is located. The cost of each audit shall be borne by the recreation commission.

Sec. 11. K.S.A. 2015 Supp. 12-1928 is hereby amended to read as follows: 12-1928. Every recreation commission appointed pursuant to this act shall have the power to:

(a) Make and adopt rules and regulations for the operation of the recreation system;
(b) conduct the activities of the recreation system on any property under its custody and management, or, with proper consent, on any other public property and upon private property with the consent of the owners;
(c) receive any gift or donation from any source;
(d) receive, accept and administer any money appropriated or granted to it by the state or federal government or any agency thereof;
(e) purchase insurance. The city or school district to which the recreation commission certifies its budget may levy an annual tax upon all taxable tangible property within the taxing district in an amount necessary to pay for insurance purchased for those purposes authorized by K.S.A. 75-6111, and amendments thereto, and to pay a portion of the principal and interest on bonds issued pursuant to K.S.A. 12-1774, and amendments thereto, except that no levy shall be made under this subsection which, when coupled with any levy made pursuant to subsection (j), is in excess of one mill without the approval of the city or school district. Taxes levied pursuant to this subsection shall be in addition to all other taxes authorized or limited by K.S.A. 12-1927, and amendments thereto, or any other provisions of law;
(f) sue and be sued;
(g) enter contracts;
(h) enter lease agreements for real and personal property. The term of any such lease shall not exceed 10 years. Any such lease agreement shall be subject to the approval of the city or school district to which the recreation commission certifies its budget;
(i) employ a superintendent of recreation and any other employees which may be necessary for proper operation of the recreation system;
(j) create and establish employee benefits contribution funds for the
purpose of paying the employer's share of any employee benefits, exclusive of any salaries, wages or other direct payments to such employees, as may be prescribed in the resolution creating such funds. The recreation commission may receive and place in such funds any moneys from any source whatsoever which may be lawfully utilized for the purposes stated in the resolution creating such funds, including the proceeds of tax levies authorized by law for such purposes. The city or school district to which is certified the budget of any recreation commission which has established employee benefits contribution funds pursuant to this subsection may levy an annual tax upon all taxable tangible property within the taxing district in an amount determined by the recreation commission to be necessary for the purposes for which such funds were created and to pay a portion of the principal and interest on bonds issued pursuant to K.S.A. 12-1774, and amendments thereto, except that no levy shall be made under this subsection which, when coupled with any levy made pursuant to subsection (e), is in excess of one mill without the approval of the city or school district. Taxes levied pursuant to this subsection shall be in addition to all other taxes authorized or limited by K.S.A. 12-1927, and amendments thereto, or any other provisions of law. For the purposes of this subsection, employee benefits shall include social security as provided by subsection (c) of K.S.A. 40-2305(c), and amendments thereto, workers' compensation as provided by K.S.A. 44-505c, and amendments thereto, unemployment compensation as provided by K.S.A. 44-710a, and amendments thereto, health insurance and retirement benefits;

(k) establish a petty cash fund. The amount of moneys in a petty cash fund shall not exceed $1,000 at any one time;

(l) acquire title to personal property by purchase, bequest, gift or other donation and acquire title to real property by devise, gift or other donation. Whenever property owned by a recreation commission is sold, the proceeds shall be used for recreation purposes;

(m) make improvements for recreation system purposes; and

(n) perform any other acts necessary to carry out the provisions of this act.

Sec. 12. K.S.A. 2015 Supp. 12-1936 is hereby amended to read as follows: 12-1936. (a) The governing body of any school district the boundaries of which are located entirely within the corporate limits of a city that previously established a recreation system and the governing body of the city within which such school district is located may take joint action to initiate the conversion of the existing recreation system to a city recreation system by adopting a joint ordinance and resolution proposing to change the existing school district recreation system to a city recreation system and authorizing publication of a notice of intent to do so. Such
notice of intent shall be published once each week for two consecutive
weeks in the official city newspaper, and, if within 30 days after the last
publication of the notice a petition is signed by at least 5% of the qualified
voters of the city requesting an election upon such question, an election
shall be called and held thereon. Such election shall be called and held in
the manner provided by the general bond law, and the cost of the election
shall be borne equally by the school district and the city. If no protest or no
sufficient protest is filed or if an election is held and the proposition carries
by a majority of those voting thereon, the governing bodies of the school
district and the city, by joint resolution and ordinance, may provide for the
conversion of the existing school district recreation system to a city
recreation system effective as of the next succeeding July 1 subsequent to
the publication of the notice of intent or the date of the election, whichever
is later.

(b) The mill levy rate for a recreation commission established under
subsection (a) shall not be subject to the one mill levy limitation for a new
recreation system established in K.S.A. 12-1927, and amendments thereto.

(c) Any conversion of an existing school district recreation system to
a city recreation system under subsection (a) shall provide for the transfer
of the assets of the existing school district recreation system to the city
recreation system, the assumption of the liabilities of the existing school
district recreation system by the city recreation system and thereafter
maintain and continue the operations of the city recreation system.

(d) In connection with the conversion of a school district recreation
system to a city recreation system under subsection (a), the members of the
school district recreation commission shall serve the balance of their
respective terms in office as members of the city recreation commission
and, upon the expiration thereof, the members of the city recreation
commission shall be appointed by the governing body of the city.

(e) Before levying any tax authorized by this section, the commission
shall submit the proposed levy to the governing body of the city for review
and approval thereof.

Sec. 13. K.S.A. 13-13a18 is hereby amended to read as follows: 13-
13a18. (a) The board of regents of a municipal university which has not
levied a retailers' sales tax under the provisions of this act may annually
levy a tax for the support of such municipal university, including
buildings, equipment and repairs of the buildings and equipment of such
municipal university, insurance, and may include provisions for retirement
annuities and pensions, group disability income insurance, group term
insurance and group hospitalization and major medical insurance for the
benefit of instructors and other employees, and may establish a procedure
whereby the instructors and other employees of such municipal university
may, subject to rules and regulations of such board of regents, request such
board of regents in writing for reductions in compensation and the
contribution thereof for tax sheltered annuities as permitted under the
provisions of the internal revenue code of 1954, as amended, and including
such amount as shall be necessary for the annual operation of such
municipal university and for the retirement of bonds issued as provided in
K.S.A. 13-13a23, and amendments thereto, and for a sinking fund to retire
such bonds, not exceeding in any one year five mills on all taxable
tangible property within the taxing district of such municipal university.
Whenever such board of regents shall determine that the tax levied for the
purposes specified in this section for the prior year will be insufficient to
finance such purposes for the current year, such board may adopt a
resolution declaring it necessary to increase such levy in an amount not to
exceed one mill in any one year up to an amount which together with the
amount of the previous levy shall not exceed a total of seven mills in any
year. Such resolution shall state the total amount of the tax to be levied for
such purposes and shall be published once each week for three consecutive
weeks in a newspaper having general circulation in the city in which such
municipal university is located. Whereupon such increased levy may be
made for the current year and each succeeding year unless a petition
requesting an election upon the proposition to increase the tax levy in
excess of the rate of such levy in the prior year, signed by electors equal in
number to not less than 5% of the qualified electors who voted at the last
preceding regular city election, as shown by the poll books, is filed with
the county election officer within 60 days following the date of the last
publication of the resolution. In the event a valid petition is filed, no such
increased levy shall be made without such proposition having been
submitted to and having been approved by a majority of the electors voting
at an election called and held thereon. All such elections shall be called
and held in the manner prescribed for the calling and holding of elections
upon the question of the issuance of bonds under the general bond law.
The president and clerk of such board of regents shall, on or before August
25, certify such levy to the county clerk who is hereby authorized and
required to place the same on the tax roll of said county to be collected by
the treasurer of the county as are other taxes. The proceeds of such levy
shall be paid over by the county treasurer to the treasurer of such board of
regents, subject to the order of said board of regents. The tax levy
authorized by this section shall be in addition to the tax levy authorized by
K.S.A. 13-13a23, or acts amendatory thereof amendments thereto.
(b) The board of regents which has levied a countywide retailers'
sales tax under the provisions of this act may use the proceeds of such
sales tax for the same purposes that the revenue from a tax on tangible
property may be used.
(c) Whenever the board of regents of a municipal university imposes
a countywide retailers' sales tax there shall be created within the
university's chart of accounts the sales tax smoothing fund. There shall be
credited or transferred to such fund amounts received by the university
from sales tax revenue in any year which are in excess of such tax
revenues budgeted for expenditure for such year. Expenditures and
transfers from such fund shall be made for the same purposes prescribed
by subsection (b) in any year when estimated sales tax revenue is less in
any such year than that budgeted for such year.

(d) Before levying any tax authorized by this section, the board of
regents shall submit the proposed levy for review and approval as follows:
(1) For a board whose members have been appointed pursuant to
K.S.A. 13-13a04(a), and amendments thereto, the proposed levy shall be
submitted to the governing body of the city in which the university is
located for review and approval thereof; and
(2) for a board whose members have been appointed pursuant to
K.S.A. 13-13a04(b), and amendments thereto, the proposed levy shall be
submitted to the governing body of the city and county in which the
university is located for review and approval thereof. The board shall not
levy any tax unless it has obtained the approval of the governing body of
the city and county.

Sec. 14. K.S.A. 13-13a23 is hereby amended to read as follows: 13-
13a23. (a) The board of regents of any municipal university heretofore or
hereafter created and established under the provisions of article 13a of
chapter 13 of the Kansas Statutes Annotated, and amendments thereto,
shall have the continuing right, power and authority, by resolution, to issue
bonds of such municipal university from time to time, for the purpose of
acquiring real estate, erecting buildings or additions to present buildings
and the purchase of equipment for such buildings and for refunding any
indebtedness of such university. There shall not be outstanding at any one
time an aggregate of bonds of the municipal university in excess of 2% of
the assessed valuation of the taxable tangible property within the corporate
limits of the city in which the university is located. The bonds shall bear
interest at a rate not exceeding the maximum rate of interest prescribed by
K.S.A. 10-1009, and amendments thereto, and shall mature not later than
30 years from date of issuance.
(b) Provisions for the payment of bonds issued under this section
shall be made by the establishment of a sinking fund to be created out of
the proceeds derived from the taxes levied each year by the board of
regents of such municipal university pursuant to subsection (c) of this
section.
(c) The board of regents is hereby authorized to may levy taxes on all
taxable tangible property within the corporate limits of the city in which
the university is located to provide for: (1) The sinking fund established
under subsection (b); (2) the construction, reconstruction, or equipping of
new or existing buildings; and (3) for any other capitalized equipment or
permanent improvements. Except as provided in subsection (d), such taxes
shall be in addition to all taxes which may be levied by the board of
regents pursuant to K.S.A. 13-13a18, and amendments thereto, and shall
not exceed 3 mills in any one year.
(d) The board of regents which has levied a retailers' sales tax under
the provisions of this act shall levy no other property tax except as
authorized by K.S.A. 13-13a23, and amendments thereto, and K.S.A. 75-
6111, and amendments thereto.
(e) The proceeds from the tax levy authorized under this section,
other than that portion of the proceeds for the sinking fund, may be
accumulated from year to year and expended for the construction,
reconstruction or equipping of new or existing buildings, permanent
improvements or capitalized equipment or for any one or more of such
purposes, and shall not be subject to the provisions of the budget laws,
except that in making the budget of the municipal university the amount so
accumulated and the amount expended thereof shall be shown therein for
the information of the taxpayers.
(f) Before issuing bonds or levying any tax authorized by this section,
the board of regents shall submit the proposed bond issuance or tax levy
for review and approval as follows:
(1) For a board whose members have been appointed pursuant to
K.S.A. 13-13a04(a), and amendments thereto, the proposed bond issuance
or tax levy shall be submitted to the governing body of the city in which
the university is located for review and approval thereof; and
(2) for a board whose members have been appointed pursuant to
K.S.A. 13-13a04(b), and amendments thereto, the proposed bond issuance
or tax levy shall be submitted to the governing body of the city and county
in which the university is located for review and approval thereof. The
board shall not issue any bonds or levy any tax unless it has obtained the
approval of the governing body of the city and county.
Sec. 15. K.S.A. 19-3557 is hereby amended to read as follows: 19-
3557. (a) The provisions of this section shall apply to public wholesale
water supply districts No. 4, No. 11 and No. 12.
(b) The governing body of any public wholesale water supply district
created pursuant to K.S.A. 19-3545 et seq., and amendments thereto, to
which this section applies may issue general obligation bonds of the
district to finance the cost of acquisition, construction, reconstruction,
alteration, repair, improvement, extension or enlargement of the district.
All general obligation bonds of the district shall be authorized, issued,
registered and sold in the manner provided by the general bond law and
shall bear interest at a rate not to exceed the maximum rate prescribed by
K.S.A. 10-1009, and amendments thereto. The authorized and outstanding bonded indebtedness of the district shall not exceed 20% of the assessed value of all taxable tangible property located within the district, as certified to the county clerk on the preceding August 25.

No bonds may be issued under this subsection until the question of issuing such bonds has been submitted to and approved by a majority of the qualified electors of the district voting at an election called thereon. Such election shall be called and held in the manner provided by the general bond law. If a majority of the voters voting on the question vote in favor thereof, the bonds may be issued.

(c) The governing body of any public wholesale water supply district to which this section applies may issue, from time to time, general obligation bonds, in the manner prescribed by K.S.A. 10-427 et seq., and amendments thereto, to refund any previous issue or part thereof of its outstanding revenue bonds, including the principal amount thereof and all accrued outstanding interest thereon, if such revenue bonds are callable in accordance with their terms or the holders thereof are willing to surrender them to the district. Such general obligation bonds shall not be issued until a resolution adopted by the governing body of the district stating the purpose for which such bonds are to be issued, the total amount of the bonds proposed to be issued, and the total cost to the district of the refunding project, is published once each week for two consecutive weeks in the official newspaper of such district. After publication, such bonds may be issued unless a petition requesting an election on the proposition, signed by electors equal in number to not less than 5% of the electors of the district who voted for the office of secretary of state at the last preceding general election of such office, is filed with the clerk of such district within 20 days following the last publication of such resolution. If such a petition is filed, the governing body of the district shall submit the proposition to the voters at an election called for such purpose and held within 90 days after the last publication of the resolution and no bonds shall be issued under this subsection unless such proposition shall receive the approval of a majority of the votes cast thereon. Such election shall be called and held in the manner provided by the general bond law.

(d) The governing body of any public wholesale water supply district to which this section applies shall have the power to may levy a tax against all taxable, tangible property in the district for the purpose of paying any bonds, and the interest thereon, issued pursuant to this section. Any bonds issued pursuant to this section shall not be included in computing the total bonded indebtedness of any city or county located within such water supply district.

(e) Before issuing any bonds under the authority of subsection (c) or levying any tax authorized by this section, the governing body of the
public wholesale water supply district shall submit the proposed levy to
the governing body of the county in which the district is located for review
and approval thereof.

Sec. 16. K.S.A. 19-3617 is hereby amended to read as follows: 19-
3617. (a) The governing body may provide for the furnishing of fire
protection services or may contract with any other fire district, city or
township or private entity within the vicinity of the fire district, for the
purpose of furnishing fire protection service to the residents of such
district.

(b) Where such fire district does enter into a contract with any other
fire district, city or township or private entity within the vicinity of the fire
district for furnishing fire protection service to the residents of such
district, the fire district governing board shall have the power to may levy
a tax not to exceed 8.5 mills upon the dollar of the assessed valuation of all
taxable, tangible property in the district, for the purpose of carrying out the
provisions of the contract. Such tax levy shall be in addition to all other tax
levies authorized or limited by law except that no other levies for fire
department purposes shall be made on such property.

(c) Before levying any tax authorized by this section, the board shall
submit the proposed bond issuance or tax levy to the governing body of the
county for review and approval thereof.

Sec. 17. K.S.A. 19-3622 is hereby amended to read as follows: 19-
3622. (a) The governing body of the fire district shall prepare an annual
budget for the operation of the fire district. Prior to the adoption of its
budget, the governing body shall meet for the purpose of answering and
hearing objections of taxpayers relating to the proposed budget and for the
purpose of considering amendments to such proposed 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 having a
general circulation in the fire district. Such notice shall include the
proposed budget and shall set out all essential items in the budget on a
publication form prescribed by the director of accounts and reports and
furnished with the regular budget form. The public hearing required to be
held herein shall be held not less than 10 days prior to the date on which
the fire district is required to submit its budget to the board of county
commissioners for review and approval thereby. After such hearing a
proposed budget shall be adopted or amended and adopted by the fire
district. The governing body, not later than August 1 of any year, shall
submit its proposed budget to the board of county commissioners for
review and approval thereby. The board shall approve or disapprove the
budget no later than August 10. After the board of county commissioners
approves the budget, the governing body shall submit the budget to the
county clerk as provided by K.S.A. 79-2930, and amendments thereto.
(b) The governing body of the fire district shall have the power to levy a tax not to exceed 8.5 mills upon the dollar of the assessed valuation of all taxable, tangible property in the district, for the purpose of paying any lawful cost or expense incurred by the fire district and to pay a portion of the principal and interest on bonds issued pursuant to K.S.A. 12-1774, and amendments thereto. No other levies for the operation and maintenance of a fire department shall be made on such property by any other taxing district. If any incorporated city is partly within the boundaries of one or more fire districts, and partly outside the boundaries of any fire district, the governing body of such city may cause a tax to be levied in that portion of the city outside of the boundaries of any fire district for fire protection, and may contract with any fire district, city, township or other organized fire department, to furnish fire protection in that portion of the city not lying within the boundaries of a fire district, in the same manner as though the city lay wholly without the boundaries of a fire district.

(c) The governing body of the fire district may increase the mill levy authorized by subsection (b) in an amount not to exceed 11.5 mills by adoption of a resolution. Such resolution shall be published once each week for two consecutive weeks in a newspaper of general circulation in the fire district. If within 30 days after the last publication of the resolution, a petition signed by not less than 5% of the qualified electors in the fire district is filed in the office of the county election officer requesting an election thereon, no levy in an amount exceeding 8.5 mills shall be made unless the question is submitted to and approved by a majority of the voters of the fire district voting at an election called by the governing body. Such election shall be called and held in the manner provided under the general bond law.

(d) Before levying any tax authorized by this section, the governing body of the fire district shall submit the proposed levy to the board of county commissioners for review and approval thereof.

Sec. 18. K.S.A. 27-322 is hereby amended to read as follows: 27-322.
(a) Except as provided in subsection (b), With the consent of the governing body of the city, the authority may annually levy a tax not to exceed three mills on each dollar of the assessed tangible valuation of the property of the city for the furtherance of the purposes of the authority, to be levied and collected in like manner with other taxes, which levy the board of directors shall, on or before August 25, of each year, certify to the county clerk who is hereby authorized and required to place the same on the tax roll of said county to be collected by the treasurer of said county and paid over by him or her to the board of directors of the authority.

(b) In addition to the levy authorized in subsection (a), if the authority is required to provide matching funds in order to qualify for any federal or
state grant relating to the development, improvement, operation or
maintenance of the public airport, and such funds are not otherwise
available from revenues of the airport facility, the authority may levy a tax
not to exceed one mill upon each dollar of the assessed tangible valuation
of the property of the city to be levied and collected in the same manner as
provided for in subsection (a), except that such levy shall be made without
the consent of the governing body of the city.

Before any levy is made pursuant to this subsection, the board of
directors of the authority shall publish a notice of their intention to make
such additional levy once each week for two consecutive weeks in the
official newspaper of the city. If within 30 days next following the last
publication of the notice a petition signed by not less than 5% of the
qualified electors of the city requesting an election on the question of
levying the additional mill authorized by this subsection is filed with the
city clerk, an election on the question shall be noticed, called and held in
the manner prescribed under the general bond law. If a majority of the
qualified electors of the city voting at such election vote "no" on the
question of levying the additional mill, no levy shall be made under this
subsection.

(c) The authority shall be exempt from the provisions of the budget
laws of the state.

Sec. 19. K.S.A. 2015 Supp. 27-323 is hereby amended to read as
follows: 27-323. The authority shall have power to issue its own general
obligation bonds, revenue bonds, industrial revenue bonds, and no-fund
warrants as provided by this section:

(a) If the authority desires to issue its general obligation bonds, the
board of directors of the authority shall adopt a resolution setting forth the
principal amounts of bonds proposed to be issued and the purpose for
which the bonds are to be issued, and shall forward a copy of such
resolution to the mayor of the city. The mayor shall present such resolution
to the governing body of the city for its approval or disapproval. If the
governing body of the city, by appropriate ordinance, disapproves the
resolution of the authority, no further action shall be taken by the authority
on the basis of the resolution. If the governing body of the city, by
appropriate ordinance, unconditionally approves the resolution of the
authority, the governing body of the authority may proceed to authorize
and issue the general obligation bonds of the authority in the amount and
for the purpose specified in the resolution of the authority. The governing
body of the city, however, upon the presentation to it of the resolution of
the authority, in lieu of disapproving or unconditionally approving the
resolution, may adopt a resolution giving its approval of the resolution of
the authority but directing the publication once in the official city
newspaper of a notice setting forth the intention of the authority to issue its
general obligation bonds in the amount and for the purpose specified in the
resolution of the authority, and if within 15 days after the publication of
the notice there is filed with the city clerk a written protest against the
issuance of the general obligation bonds of the authority signed by not less
than 20% of the qualified electors of the city, the governing body of the
city shall submit the proposed improvement and the proposed general
obligation bond issue of the authority to the electors of the city at a special
election to be called for that purpose upon at least 10 days' notice, to be
held not later than 60 days after the filing of the protest, or at a regular city
election or general election which will occur not sooner than 30 days nor
later than 60 days after the filing of the protest. In the event that a majority
of the voters voting on the proposition at the election vote in favor thereof,
the improvement may be made and the general obligation bonds of the
authority may be issued by the authority to pay the cost thereof. General
obligation bonds of the authority shall not be issued in excess of 10% of
the assessed valuation of all the taxable tangible property within the city as
shown by the assessment books of the previous year. The general
obligation bonds of the authority as to the term, maximum interest rate,
and other details shall conform to the provisions of the general bond law.
The full faith and credit of the authority shall be pledged to the payment of
the general obligation bonds of the authority, including principal and
interest, and the authority shall may annually levy a tax on all taxable
tangible property within the city, in addition to all other levies authorized
by law, in an amount sufficient to pay the interest on and principal of the
bonds as the same become due. The general obligation bonds of the
authority shall not constitute a debt or obligation of the city which
established and created the authority. Before levying any tax authorized by
this section, the authority shall submit the proposed levy to the governing
body of the city for review and approval thereof.

(b) The authority may issue from time to time the revenue bonds of
the authority for the purpose of purchasing, constructing, or otherwise
acquiring, repairing, extending, or improving any property or facility of
the authority and may pledge to the payment of the revenue bonds, both
principal and interest, any rental, rates, fees or charges derived or to be
derived by the authority from property or facilities owned or operated by
it. The revenue bonds of the authority shall mature not later than 40 years
after the date of issuance. The revenue bonds shall bear interest at a rate
not exceeding the maximum rate of interest prescribed by K.S.A. 10-1009,
and amendments thereto. The bonds shall contain recitals stating the
authority under which such bonds are issued, that they are issued in
conformity with the provisions, restrictions and limitations of the
authority, and that the bonds and interest thereon is to be paid by the
issuing authority from any rental, rates, fees or charges derived or to be
derived by the authority from property or facilities owned or operated by it and not from any other fund or source. The resolution authorizing the issuance of revenue bonds of the authority may establish limitations upon the issuance of additional revenue bonds of the authority and may provide that additional revenue bonds shall stand on a parity as to the revenues of the authority and in all other respects with revenue bonds previously issued by the authority on the conditions as specified in the resolution. The resolution may include other agreements, covenants or restrictions deemed advisable by the governing body of the authority to effect the efficient operation of the property and facilities of the authority, and to safeguard the interests of the holders of the revenue bonds of the authority, and to secure the payment of the bonds and the interest thereon promptly when due. When an authority authorizes and issues its revenue bonds under the provisions of this section, an amount of the net revenues of the property and facilities of the authority sufficient for the purpose shall be pledged to the payment of the principal of and the interest on the bonds as the same become due, and it shall be the mandatory duty of any authority issuing revenue bonds under this act to fix and maintain rentals, rates, fees and charges for the use and services of the property and facilities of the authority sufficient to pay the cost of operation and maintenance of the property and facilities, pay the principal of and interest on all revenue bonds or other obligations issued by the authority and chargeable to the revenues of the authority as and when the same become due, provide an adequate depreciation and replacement fund, and create reasonable reserves therefor, and to provide funds ample to meet all valid and reasonable requirements of the resolution authorizing the revenue bonds. The bonds shall be registered in the office of the secretary or clerk of the authority.

(c) The authority may issue the industrial revenue bonds of the authority in the manner provided by K.S.A. 12-1740 to 12-1749, inclusive, and amendments thereto.

(d) The authority may issue its no-fund warrants under the conditions and in the manner provided by law for the issuance of no-fund warrants by cities of the first class.

(e) The bonds, warrants, and other obligations and liabilities of the authority shall not constitute any debt or liability of the state of Kansas or of the city which established and created the authority, and neither the state nor the city shall be liable thereon.

Sec. 20. K.S.A. 27-333 is hereby amended to read as follows: 27-333. An authority created pursuant to this act may annually levy a tax not to exceed one and eighty-five hundredths (1.85) mills upon each dollar of assessed taxable tangible valuation of the property located within the county for the furtherance of the purposes of the authority. Before levying
any such tax, the authority shall submit the proposed levy to the governing body of the city for review and approval thereof. Any tax authorized hereunder shall be levied and collected in like manner with other taxes, and the board of directors shall, on or before August 25, of each year, certify the same to the county clerk who shall place the same on the tax roll of the county to be collected by the county treasurer and paid over to the board of directors of the authority.

Sec. 21. K.S.A. 2015 Supp. 75-2551 is hereby amended to read as follows: 75-2551. Federal funds for public library service made available to the state which are administered by the state librarian or state board may be used in support of any one or more regional system of cooperating libraries within the provisions of such federal legislation. The use of funds of any regional system of cooperating libraries shall be established by the system board by contracts with boards of participating libraries, or otherwise.

Participating boards shall have the power and are hereby authorized to pay for services purchased from the system board.

Any funds appropriated by the legislature and administered by the state librarian for the promotion of library services may be used to pay all or part of the expenses and equipment of any regional system of cooperating libraries.

The system board shall be subject to the cash basis and budget laws of the state. The budget of the system board shall be prepared, adopted and published as provided by law and hearing shall be held thereon in the first week of the month of August of each year. The tax levy made pursuant to the budget shall be based upon the certified preliminary abstract of property values submitted to the director of property valuation pursuant to K.S.A. 79-1604, and amendments thereto, and shall be certified to the county clerks of each county in the territory of the regional system of cooperating libraries.

Each system board is hereby authorized to may levy not in excess of $3/4 mill of tax to be used for library purposes on all of the taxable property within the boundaries of the regional system of cooperating libraries that is not within a district supporting a library with funds of the district. Before levying any such tax, the system board shall submit the question to the qualified electors of such regional system of cooperating libraries at a general or special election and the affirmative vote of a majority of the votes cast at such election shall be sufficient to authorize the levy.

Sec. 22. K.S.A. 80-1520 is hereby amended to read as follows: 80-1520. The governing body of any fire district operating under the provisions of this act other than fire districts located in counties having a population of more than sixty thousand (60,000) and not more than one hundred thousand (100,000) shall have the power to levy.
a tax of not to exceed five (5) mills and the governing body of fire districts
in counties having a population of not less than sixty thousand (60,000)
60,000 and not more than one hundred thousand (100,000) shall have the
power to 100,000 may levy a tax not to exceed six (6) mills. Such taxes
shall be levied upon all property, real and personal, having a tax situs in
the district and the proceeds thereof shall be used only for the purpose of
paying the expenses of operating and maintaining a fire department and
other legal expenses of the fire district which tax levy shall be in addition
to all other tax levies authorized or limited by law. Provided. That No
other levies for fire department purposes shall be made on such property.

The governing body of any fire district all of the territory of which is
located within a county which has been designated an urban area in
accordance with the provisions of K.S.A. 19-2654, and amendments
thereof, may levy a tax each year of not to exceed seven and one half (7-
1/2) 7.5 mills upon the taxable tangible property of the district for the
purpose of paying the expenses of operating and maintaining a fire
department and other legal expenses of the fire district, which tax levy
shall be in addition to all other tax levies authorized or limited by law.
Provided. That. No other tax levy for fire department purposes shall be
made on such property.

No such increase in the tax levy authorized by this section shall be
made under the provisions of this section until a resolution authorizing
such increased levy is adopted by the township board and published once
each week for two (2) consecutive weeks in the official county paper of
the county in which such township is located. Whereupon, such levy may
be made unless a petition in opposition thereto signed by not less than five
percent (5%) of the qualified electors of the fire district, as determined by
the vote for secretary of state at the last preceding general election, is filed
with the county election officer within sixty (60) 60 days following the last
publication of the resolution of the board. In the event such a petition is
filed, it shall be the duty of the county election officer to submit the
question to the voters of the fire district at an election called for such
purpose or at the next general election. If no petition is filed, or if the
question is submitted on a question submitted ballot and those voting on
the question shall vote in favor of such tax levy, the township board is
authorized and empowered to make such tax levy.

Before levying any tax authorized by this section, a fire district whose
governing body has been appointed by the county commissioner of the
district in which such fire district is located shall submit the proposed levy
to the governing body of the county for review and approval thereof.

Sec. 23. K.S.A. 80-1548 is hereby amended to read as follows: 80-
1548. Upon the consolidation of any such areas the board of county
commissioners shall appoint a governing body composed of seven
members who shall represent, as nearly as may be possible, the
geographical areas in such consolidated area. Members of the governing
body first appointed shall be appointed as follows: Two for a term of one
year; two for a term of two years; and three for a term of three years.
Thereafter all members shall be appointed for a term of three years. All
vacancies on such board shall be filled by appointment for the remainder
of the unexpired term. Members of the governing body shall receive no
compensation for their services but shall be allowed their actual expenses
incurred in the performance of their official duties.

Within thirty (30) 30 days after the governing body is appointed and
annually thereafter the governing body shall meet and organize by the
election from its membership of a chairperson, vice-chairperson and a
secretary and treasurer. The secretary and treasurer shall each give a
corporate surety bond, conditioned for the faithful performance of duty
and accounting for all money coming into their hands by virtue of such
position. Such bonds shall be approved and be in an amount fixed by the
governing body.

The governing body of such consolidated district shall have authority to
may levy taxes and special assessments as provided by law, to enter into
contracts, to acquire by lease or purchase and to operate and maintain fire
fighting equipment, and to acquire or construct buildings to house the
same and to do all things necessary to effectuate the purposes of this act
except that no tax or special assessment shall be levied by such governing
body without first having been submitted to and having been approved by
the board of county commissioners. In addition to the powers provided for
in this section, the governing body shall have any powers granted to a fire
district under K.S.A. 80-1514a, and amendments thereto.

The governing body of such consolidated district is authorized to make
an annual levy of taxes upon the taxable property located within the
consolidated fire district in an amount approved by the board of county
commissioners but not to exceed seven mills.

The governing body of any district shall also have the authority to issue
general obligation bonds and no-fund warrants under the provisions of
K.S.A. 80-1514b, and amendments thereto.

Sec. 24. K.S.A. 3-114, 12-1220, 12-1234, 12-1267, 12-1270, 12-
1276, 12-1688, 13-13a18, 13-13a23, 19-3557, 19-3617, 19-3622, 27-322,
27-333, 80-1520 and 80-1548 and K.S.A. 2015 Supp. 12-1288, 12-1927,
12-1928, 12-1936, 27-323 and 75-2551 are hereby repealed.

Sec. 25. This act shall take effect and be in force from and after its
publication in the statute book.