

**12-1267. Same; annual budget; tax levy to support library; procedure to increase levy.** (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, 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.

**History:** L. 1992, ch. 133, § 8; July 1.