

## 2023 Kansas Statutes

**12-1791. Same; levy of service fees; classification of businesses; factors to consider.** Upon receiving a recommended program of services and a proposed budget from the advisory board for the ensuing year, the governing body may by ordinance, annually levy business improvement service fees applicable only to businesses located within the improvement district. All revenue from such fees shall be placed in a special fund, as provided by K.S.A. 12-1792. For the purpose of levying and determining the amount of such fees, the governing body may make a reasonable classification of all businesses within the district. The amount of such annual fees may be based on the amount of space used for business purposes, street front footage, building or land square footage, the number of employees, the type of business and on such other factors or combination thereof as shall be deemed reasonable. The amount of such business improvement service fees shall be in addition to any city-wide license fees or occupational taxes, or any other taxes, fees or charges levied for the general benefit and use of the city.

**History:** L. 1981, ch. 61, § 11; July 1.