

REVISED
SESSION OF 2014

SUPPLEMENTAL NOTE ON SENATE BILL NO. 411

As Amended by Senate Committee on
Assessment and Taxation

Brief*

SB 411, as amended, would require multi-county extension districts established pursuant to KSA 2-625 to get county commission approval from each county in the district when an increase in the extension district budget occurs. Extension district budgets that propose an increase from the prior year's budget would require adoption by county commissioners from each county that is increased. After approval, a resolution in the official county paper would be published for two weeks and would trigger a protest petition option for voters. An election on the question of property tax mill levy changes could occur if 5 percent of the voters of a county obtain signatures within 90 days seeking such an election.

Background

Proponents, who included county commissioners, farmers, business owners, property owners, and legislators, said the property tax levying authority of extension districts more appropriately belonged in the hands of county commissions.

Opponents, who included representatives of the Kansas Association of Counties and extension districts, noted that counties had entered into the original agreements to form the

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

extension districts and said the current system was working well.

The Senate Assessment and Taxation Committee clarified the circumstances under which the budget adoption and protest petition provisions would begin to be triggered.

A fiscal note from the Division of the Budget stated while the bill could affect inter-local agreements, that impact could not be quantified at this time.