

**79-5111. County treasurer to estimate and notify state and taxing subdivisions of distributions; budgeting and forms.** For the purpose of preparing budgets, the county treasurer of each county shall estimate the amount of money the state, county and each taxing subdivision in the county will receive during the ensuing budget year from taxes levied under the provisions of K.S.A. 79-5101 *et seq.* The amount estimated to be received by the state, county and each taxing subdivision shall be that portion of the total amount estimated to be received by the state, county and all taxing subdivisions which is equal to the proportion which the general ad valorem property tax levies of the state, county and each taxing subdivision in the county utilized in computing the county average tax rate for the purposes of K.S.A. 79-5105, and amendments thereto, bear to the sum of all such tax levies of the state, county and all taxing subdivisions in the county made in the preceding year for expenditure in the current year. On or before May 10 of each year the county treasurer of each county shall notify the clerk and the treasurer of each taxing subdivision of the total amount in dollars which it is estimated such subdivision will receive during the ensuing budget year from the receipts from such tax. In the case of the state, such notice shall be given to the director of accounts and reports. The amount estimated to be received by taxing subdivisions from receipts from such tax shall be apportioned among the general ad valorem property tax funds of such subdivisions in the proportion that the amount levied for each such fund in the preceding year for expenditure in the current year bears to the total amount levied for all of such funds in such year and shall be set out separately as an item of income for each such fund. The director of accounts and reports shall make suitable provision in the budget forms to be used by such subdivisions for calculating this apportionment and listing income received from taxes levied under the provisions of this act.

**History:** L. 1979, ch. 309, § 11; L. 1981, ch. 381, § 4; L. 1982, ch. 427, § 3; L. 1995, ch. 253, § 2; July 1.