

## 2018 Kansas Statutes

**71-501. Tax levy; authorization; purposes; conditions; protest; election; additional levy; renewal procedures; definition.** (a) The board of trustees of any community college is authorized to make an annual tax levy for a period of not to exceed five years of not to exceed two mills upon all taxable tangible property in the community college district for the purpose of construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of community college buildings, architectural expenses incidental thereto, and the acquisition of real property for use as building sites or for educational programs. No levy shall be made under this section until a resolution authorizing the levy is passed by the board of trustees and published once each week for three consecutive weeks in a newspaper having general circulation in the community college district. The resolution shall specify the mill rate of the tax levy and the period of time for which the tax levy shall be made under authority thereof. After adoption of the resolution, the levy may be made unless, within 60 days following the last publication of the resolution, a petition in opposition to the levy, signed by not less than 5% of the qualified electors of the community college district, is filed with the county election officer of the county in which the main campus of the community college is located. If a petition is filed, the levy shall not be made without the question of levying the same having been submitted to and approved by a majority of the qualified electors of the district voting at an election called for that purpose or at the next general election. If a petition is filed and no election is held, a new resolution authorizing a levy for the purposes specified in this section may not be adopted for a period of one year after the filing of the petition.

(b) Whenever an initial resolution has been adopted under subsection (a) and the resolution specified a lesser mill rate than two mills, the board of trustees of the community college may adopt a second resolution under the same procedure as is provided in subsection (a) for the initial resolution and, subject to the same conditions and for the same purposes as provided in subsection (a), shall be authorized to make an additional tax levy in an amount to be specified in the second resolution for the remainder of the period of time specified in the initial resolution for the making of the levy under authority thereof. Any second resolution shall be limited in amount as specified in subsection (a), less such amount as was authorized in the initial resolution, and not to exceed an aggregate amount of two mills in any one year. If any such resolution is adopted and the tax levy therein specified is authorized under the conditions specified in subsection (a), the amount of bonds which may be issued under K.S.A. 71-502, and amendments thereto, may be increased accordingly.

(c) The board of trustees of any community college which has made a tax levy under this section may initiate, at any time after the final levy is certified to the county clerk under any current authorization, procedures to renew its authority to make a like annual tax levy in the amount, upon the conditions, and in the manner specified in subsection (a).

(d) As used in this act, "unconditionally authorized to make a tax levy under authority of article 5 of chapter 71 of Kansas Statutes Annotated" means that the board of trustees of the community college has adopted a resolution under this section, has published the same, and either that such resolution was not protested or that it was protested and an election was held by which the tax levy of the community college was approved.

**History:** L. 1968, ch. 211, § 1; L. 1977, ch. 231, § 1; L. 1977, ch. 232, § 1; L. 1979, ch. 215, § 1; L. 1980, ch. 207, § 24; L. 1986, ch. 257, § 1; L. 1986, ch. 258, § 1; May 15.