

## 2020 Kansas Statutes

**74-32,259. Tax levy authorized; limitations; disposition of proceeds; adult education fund; protest petition.** (a) Subject to the provisions of subsection (b), the board of any school district may make an annual tax levy for a period of not to exceed five years in an amount not to exceed 1/2 mill upon the assessed taxable tangible property within the school district to maintain and operate an adult basic education program at a level approved by the state board and for the purpose of paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district. Proceeds from the tax levy, except for an amount to pay a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the school district, shall be deposited in the adult education fund of the school district, which fund is hereby established.

Notwithstanding any other provision of law, all moneys received by the school district from whatever source for adult basic education shall be credited to the adult education fund established by this section. The expenses of a school district directly attributable to adult basic education shall be paid from the adult education fund.

(b) No tax levy shall be made under this section until a resolution authorizing the levy is passed by the board and published once a week for three consecutive weeks in a newspaper having general circulation in the school district. The resolution shall specify the millage 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 90 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 school district, is filed with the county election officer of the home county of the school district. In the event a petition is filed, the tax shall not be levied without the question of levying the same having been submitted to and approved by a majority of the qualified electors of the school district voting at an election which shall be called for that purpose or at the next general election.

(c) The board of any school district which has made a tax levy authorized under the provisions of this section may initiate procedures to renew its authority to make such a tax levy at any time after the final levy under a current authorization is certified to the county clerk.

**History:** L. 1974, ch. 311, § 7; L. 1974, ch. 312, § 1; L. 1979, ch. 52, § 177; L. 1985, ch. 242, § 1; July 1.