

## 2021 Kansas Statutes

**79-1801. Certification of city, county, township, school and other taxing subdivision levies, time; payments by county treasurer.** (a) Except as provided by subsection (b), each year the governing body of any city, the trustees of any township, the board of education of any school district and the governing bodies of all other taxing subdivisions shall certify, on or before August 25, to the proper county clerk the amount of ad valorem tax to be levied. Thereupon, the county clerk shall place the tax upon the tax roll of the county, in the manner prescribed by law, and the tax shall be collected by the county treasurer. The county treasurer shall distribute the proceeds of the taxes levied by each taxing subdivision in the manner provided by K.S.A. 12-1678a, and amendments thereto.

(b) Prior to January 1, 2021, if the governing body of a city or county must conduct an election for an increase in property tax to fund any appropriation or budget under K.S.A. 25-433a, and amendments thereto, the governing body of the city or county shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied. On and after January 1, 2021, if the governing body of a taxing subdivision must conduct a public hearing to approve exceeding the revenue neutral rate under K.S.A. 2021 Supp. 79-2988, and amendments thereto, the governing body of the taxing subdivision shall certify, on or before October 1, to the proper county clerk the amount of ad valorem tax to be levied.

**History:** L. 1876, ch. 34, § 82; R.S. 1923, 79-1801; L. 1969, ch. 334, § 7; L. 1981, ch. 379, § 1; L. 1981, ch. 380, § 2; L. 1983, ch. 319, § 2; L. 2005, ch. 2, § 16 (Special Session); L. 2016, ch. 66, § 4; L. 2021, ch. 9, § 3; L. 2021, ch. 58, § 12; July 1.