

**12-1288. Same; budget; tax levy; financial records, audit.** (a) The library board shall prepare an annual budget for the maintenance, support and operation of the library. Prior to the certification of its budget to the board of education, the library board shall meet for the purpose of answering and hearing objections of taxpayers relating to the proposed budget and for the purpose of considering amendments to such proposed budget. The library board shall give at least 10 days' notice of the time and place of the meeting by publication in a weekly or daily newspaper having a general circulation in the taxing district. Such notice shall include the proposed budget and shall set out all essential items in the budget except such groupings as designated by the director of accounts and reports on a special publication form prescribed by the director of accounts and reports and furnished with the regular budget form. The public hearing required to be held herein shall be held not less than 10 days prior to the date on which the library board is required to certify its budget to the board of education. After such hearing the budget shall be adopted or amended and adopted by the library board. In order to provide funds to carry out the provisions of this act, the library board shall annually, not later than August 1 of any year, certify its budget to the board of education which shall levy a tax at a rate of not to exceed 1.2 mills on all the taxable tangible property within the taxing district. Each year a copy of the budget adopted by the library board shall be filed with the clerk of the board of education. A copy of such budget also shall be filed with the county clerk of Montgomery County, Kansas. The board of education shall not be required to levy a tax in excess of the maximum tax levy set by the board of education by current resolution. Whenever the library board determines that the tax currently being levied for the library, as previously established by the board of education, is insufficient to operate the library and the library board desires to increase the mill levy above the current levy, the library board may request that the board of education authorize an increase by adopting a resolution declaring it necessary to increase the annual levy. The board of education may authorize the increase by resolution, but such increase shall not exceed .25 mill per year.

(b) Any resolution adopted under subsection (a) shall state the total amount of the tax to be levied for the library board and shall be published once each week for two consecutive weeks in the official newspaper of the taxing district. Whereupon, such annual levy in an amount not to exceed the amount stated in the resolution may be made for the ensuing budget year and each successive budget year unless a petition requesting an election upon the proposition to increase the tax levy in excess of the current tax levy, signed by at least 5% of the qualified voters of the taxing district, is filed with the county election officer within 30 days following the date of the last publication of the resolution. In the event a valid petition is filed, no such increased levy shall be made without such proposition having been submitted to and having been approved by a majority of the voters of the taxing district voting at an election called and held thereon. All such elections shall be called and held in the manner provided by the general bond law, and the cost of the election shall be borne by the library board. Such taxes shall be levied and collected in like manner as other taxes, which levy the board of education shall certify, on or before August 25 of each year, to the county clerk who is hereby authorized and required to place the same on the tax roll of the county to be collected by the county treasurer and paid over by the county treasurer to the treasurer of the library board.

(c) The tax levy provided in this section shall not be considered to be a levy of the board of education, the city or county school district under any of the statutes of this state, but shall be in addition to all other levies authorized or limited by law.

(d) At any time after the making of the first tax levy pursuant to this act, the amount of such tax levy may be reduced by a majority of the voters of the taxing district voting at an election called pursuant to a petition signed by at least 10% of the qualified voters residing in the taxing district and conducted in the same manner as that prescribed by subsection (b). If the petition submitted is for the purpose of reducing the mill levy, it shall state the mill levy reduction desired. Upon revocation, all property and money belonging to the library board shall become the property of the city of Independence, Kansas, and the library district shall be dissolved.

(e) All financial records of the library board shall be audited as provided in K.S.A. 75-1122, and amendments thereto, and a copy of such annual audit report shall be filed with the board of education. A copy of such audit also shall be filed with the county clerk of the county in which the library is located. The cost of each audit shall be borne by the library board.

(f) Notwithstanding any other provision of law, upon the date the tax levy provided for in this act takes effect, no tax levy on land within the library district created by this act shall be imposed, required or collected to support a regional system of cooperating libraries.

**History:** L. 2002, ch. 68, § 10; July 1.