

## 2016 Kansas Statutes

**79-2965. Same; allocation to counties.** (a) The state treasurer shall make a determination of the total amount of each county's entitlement from the county and city revenue sharing fund for each year prior to the first distribution from the fund in that year.

(b) In making the determination, the state treasurer shall allocate the total amount to be transferred to the county and city revenue sharing fund for distribution in that year, exclusive of \$600,000 which amount shall be designated as the deficiency equalization amount, in the following manner: (1) Sixty-five percent of such amount shall be allocated on the basis of the population figures of the counties certified to the secretary of state pursuant to K.S.A. 11-201 and amendments thereto on July 1 of the preceding year, and (2) the remaining 35% shall be allocated on the basis of the equalized assessed tangible valuations on the tax rolls of the counties on November 1 of the preceding year as certified by the director of property valuation.

(c) In any year when a county's portion determined under the formula in subsection (b) added to the amount that county receives from the local ad valorem tax reduction fund for such year is less than the total of each distribution made to that county in the state's fiscal year 1977 from the local ad valorem tax reduction fund, the alcoholic liquor control enforcement fund and revenue collected from the sale of cigarette tax indicia, the difference between such amounts shall be allocated to that county from the deficiency equalization amount.

(d) Any portion of the deficiency equalization amount not allocated as provided in subsection (c) shall be allocated among all of the counties according to the formula using population and equalized assessed tangible valuation as prescribed in subsection (b).

(e) The total amount allocated to a county under the provisions of this section for any year shall be deemed to be that county's entitlement from the county and city revenue sharing fund for that year.

**History:** L. 1978, ch. 401, § 2; L. 1983, ch. 325, § 1; July 1.