

# KANSAS LEGISLATIVE RESEARCH DEPARTMENT

68-West-Statehouse, 300 SW 10th Ave.  
Topeka, Kansas 66612-1504  
(785) 296-3181 □ FAX (785) 296-3824

[kslegres@klrd.ks.gov](mailto:kslegres@klrd.ks.gov)

<http://www.kslegislature.org/klrd>

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## MUNICIPAL BONDED INDEBTEDNESS LIMITS AND EXCEPTIONS TO THOSE LIMITS

Tables attached to this memorandum summarize general limits on municipal bonded indebtedness in Kansas statutes (Table 1) and exceptions to those limits (Table 2). Each table lists the type of entity to which the limit or exception is applicable, the statute number, and the year the statute was last amended. Also included is information on whether the statutes require an election before bonds are issued or allow a protest election.

KSA 10-102 defines “municipal bonds” as “all bonds issued by any municipality which constitute a general obligation of the municipality, except railroad aid bonds.” KSA 10-311 states, “Revenue bonds issued by a municipality shall not be included in computing the total bonded indebtedness of such municipality for the purpose of determining the limitations on bonded indebtedness of such municipality.” Revenue bond exceptions specifically addressed in statute are included in this memorandum as well as exceptions for general obligation bonds.

Home rule provisions in Article 12, Section 5 of the *Kansas Constitution* and KSA 19-101a prohibit cities and counties, respectively, from exempting themselves from limits on municipal indebtedness *via* charter ordinance or resolution.

This information is intended as a guide to these statutes; readers are advised to consult the statutes directly. Statutory references refer to the version in effect as of July 1, 2019. Please bring any errors or omissions to the attention of Kansas Legislative Research Department (KLRD) staff.

**TABLE 1, GENERAL LIMITS ON BONDED INDEBTEDNESS**

| Which entity(ies)                     | General purpose (if specified)        | Statute (KSA)              | <p style="text-align: center;"><b>Table 1, General Limits<br/>Summary of provision</b><br/>(Note: Readers are advised to consult the statutes directly.)</p>   | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|---------------------------------------|---------------------------------------|----------------------------|--|--|--|-------------------------------|
| Counties                              |                                       | 10-306                     | 3% of the assessed value of all tangible taxable property within such county, as certified to the county clerk on the preceding August 25; however, the limit for Franklin, Norton, and Wyandotte counties is 30%.   |  |  | 2010                          |
| Cities                                |                                       | 10-308                     | 30% of the assessed valuation of the city, as certified to the county clerk on the preceding August 25, which includes the assessed value of motor vehicles; however, the limit for Junction City is 37% (decreased to 34% July 1, 2016).  |  |  | 2012                          |
| Any municipality                      |                                       | 10-310                     | Taxable values of motor vehicles are included in the equalized assessed tangible valuation of the taxing subdivision for the computation of limitations on bonded indebtedness.  |  |  | 1985                          |
| Unified governments                   |                                       | 12-345<br>12-355<br>12-365 | 30% of the assessed valuation within the county, as certified to the county clerk on the preceding August 25.  |  |  | 1996<br>2005<br>2007          |
| Certain cities                        |                                       | 12-681                     | 0.5% of the assessed taxable tangible valuation of a first-class city with < 50,000 population or 1/3 of 1% for second-class cities for bonds issued for certain street and alley improvements.  | yes<br>(12-682)  |  | 1945                          |
| Cities                                | Redevelopment, bioscience development | 12-1774                    | Amounts of full faith and credit tax increment bonds issued for a redevelopment or bioscience development project and outstanding that exceed 3% of the assessed valuation of the city are within the bonded debt limit applicable to such city.<br>(Note: This statute is cited in other statutes not listed here, for specific purposes, e.g., in KSA 12-1928 for recreation, in KSA 13-3108 for public transportation, and in KSA 19-236a for civil defense in certain counties.) |  | yes<br>(12-1774(b)(2))                           | 2014                          |
| City with a board of public utilities |                                       | 13-1232                    | General obligation bonds issued by a city of more than 100,000 owning and operating waterworks and an electric-light plant (Kansas City) (KSA 13-1220) for the purchase or extension of water and light plants shall not exceed 10% of the city's assessed value and shall not be counted under any statute limiting the issuance of general obligation bonds for other purposes.  | yes<br>(13-1231)   |  | 1980                          |
| Municipal universities (Washburn)     |                                       | 13-13a23                   | 2% of the assessed valuation of the taxable tangible property within the corporate limits of the city in which the university is located.  |  |  | 1999                          |
| Certain cities of the third class     | Waterworks                            | 15-807                     | Permits any city of the third class owning and operating an electric light plant, sewer system, or waterworks plant to increase its bonded debt above 15% but not to exceed 20% for the purpose of improving its waterworks system.  |  |  | 1923                          |

| Which entity(ies)                                  | General purpose (if specified) | Statute (KSA) | <p style="text-align: center;"><b>Table 1, General Limits</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no)     | Year statute was last amended |
|--|--------------------------------|---------------|---|--|--|-------------------------------|
| Improvement districts                              |                                | 19-2765       | Bonds outstanding may not exceed 25% of the assessed valuation of the district as shown by latest assessment rolls; landowner consent required under certain circumstances.   | yes, or written consent of landowners (19-2765)                |  | 2002                          |
| Johnson County Park and Recreation District        |                                | 19-2874       | 1.5% of the assessed taxable tangible valuation of the park district at any one time.   | Yes (19-2874)  |  | 2002                          |
| Certain counties                                   | County roads and bridges       | 19-3308       | 1% of the county assessed valuation for general obligation bonds issued by any county in which the U.S. Army Corps of Engineers or other federal department or agency is authorized by Congress to construct flood-control works, for building, altering, or replacing roads and bridges. |  |  | 1953                          |
| Public wholesale water supply districts            |                                | 19-3557       | 20% of the assessed value of all taxable tangible property located within the district.   | yes (19-3557)  |  | 1990                          |
| Industrial districts                               |                                | 19-3808       | 25% of the assessed valuation of the district as shown by the latest assessment rolls unless written consent is given by the landowners of 90% of the total area of the land in the district.   |  |  | 1992                          |
| Certain drainage districts                         |                                | 24-132        | 3.5% of total assessed valuation of a drainage district traversed or touched by the Kansas River and contiguous to or including a part of a city of the first class, with an additional 1.5% if qualified electors approve.   | yes, for an additional 1.5% (24-132)                           |  | 1995                          |
| Certain drainage districts                         |                                | 24-512        | 50% of the assessed value of all lands and other real property within the district in the valley of a natural watercourse.  |  |  | 1983                          |
| Watershed districts                                |                                | 24-1220       | 10% of the assessed valuation of all of the taxable tangible property within the district, as shown by the last finding of the proper board of equalization.  |  |  | 1978                          |
| Certain airport authorities                        |                                | 27-323        | General obligation bonds: 10% of the assessed valuation of all the taxable tangible property within the city as shown by the assessment books of the previous year.   |  | yes (27-323)   | 2007                          |
| Airport authorities in certain cities and counties |                                | 27-334        | General obligation bonds: 1.85% of the assessed valuation of all the taxable tangible property within the county, as shown by the assessment books of the previous year.  | yes, if general revenue bonds >=\$1 million (27-334)           | yes, if general revenue bonds < \$1 million (27-334) | 1983                          |

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|--------------------|--------------------------------|---------------------------------------|--|--|--|-------------------------------|
| Community colleges |                                | 71-201                                | Where the community college district has a taxable tangible valuation < \$90 million or is located in a county designated as urban under the provisions of KSA 19-3524, not to exceed 5% of the taxable tangible property of the community college district; where the community college district has a taxable tangible valuation > \$90 million, not to exceed 3%, except as provided above for any community college district located in a county designated as urban under the provisions of KSA 19-3524 of the taxable tangible property of the community college district. | yes<br>(71-201)  |  | 2012                          |
| School districts   |                                | 72-5457<br>(transferred from 72-6761) | 14% of the assessed valuation of taxable tangible property within the school district (but may be modified as provided in KSA Article 54, Chapter 72); bonds may be issued to construct, acquire, equip, or repair buildings or purchase school buses.   | yes, if >\$20,000<br>(72-5457)                                 |  | 1993                          |
| Hospital districts |                                | 80-2513                               | 15% of the assessed value of all of the taxable tangible property within the district, as shown by the assessment books of the year next preceding the one in which a new issue of bonds is proposed to be made.   | yes<br>(80-2513)   |  | 1984                          |

**TABLE 2, EXCEPTIONS TO BOND INDEBTEDNESS LIMITS**

| Which entity(ies)           | General purpose                                    | Statute (KSA) | <p align="center"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>   | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|-----------------------------|--|---------------|---|--|--|-------------------------------|
| Cities, third class         | Airport  | 3-113b        | Permits cities of the third class with population $\geq 1,000$ to issue general obligation bonds (limit of \$15,000) for municipal airport purposes and excludes those bonds from bonded debt limits; authority to issue such bonds expired July 1, 1949.   | yes (3-113b)   |  | 1947                          |
| Certain cities              | Airport  | 3-148         | Exempts revenue bonds issued by certain cities (population $> 250,000$ or $120,000-150,000$ and authorized to operate an airport) for airports from bonded debt limits of the cities (limit of 2% of assessed valuation for cities $120,000-150,000$ ).   |  | yes (3-151)                                      | 1951                          |
| Cities                      | Airport facilities                                 | 3-157         | Exempts special facilities revenue bonds issued for airport special facilities owned by a city.   |  |  | 1974                          |
| Johnson County              | Airport  | 3-304         | Exempts from law limiting bonded indebtedness the general obligation bonds issued for an airport in Johnson County; the bond total is limited to 1% of the assessed valuation of the tangible taxable property of the county as of the last preceding assessment.   |  | yes (3-303)                                      | 1978                          |
| Certain counties            | Airport  | 3-320         | Exempts from the county bonded debt limitation general obligation bonds issued for an airport in certain counties (population $16,000-17,000$ [Allen County]).  |  |  | 1981                          |
| Certain counties            | Aircraft supply and repair depot                   | 3-401         | Authorizes a county with population $> 125,000$ and valuation $> \$150$ million to issue bonds (limit of \$200,000) to acquire land to be donated to the federal government for an aircraft supply and repair depot for national defense purposes.  | yes (3-401)  |  | 1941                          |
| Cities, counties, townships | Bridge   | 10-201        | Authorizes any city, county, or township to issue general obligation bonds outside debt limits for bridge construction and repair.  | yes (10-202)   | yes (10-203)                                     | 1969                          |
| Counties                    | Various  | 10-307        | Excludes bonds issued for certain purposes from the bonded indebtedness limit: <ul style="list-style-type: none"> <li>- Bonds issued for the purpose of refunding outstanding debt;</li> <li>- Bonds issued under KSA Article 46, Chapter 19;</li> <li>- Bonds issued to finance construction or remodeling of a courthouse, jail, or law enforcement center facility if the bonds are payable from the proceeds of a countywide retailers' sales tax; and</li> <li>- Bonds issued by Riley or Lyon County to finance construction or remodeling of a law enforcement facility, jail, or both.</li> </ul> | possible; see additional specific statutes                     |  | 1992                          |
| Cities                      | Storm or sanitary sewer, utilities, street repairs | 10-309        | Excludes bonds issued for certain purposes from the bonded indebtedness limit: <ul style="list-style-type: none"> <li>- Bonds issued for a storm or sanitary sewer system;</li> <li>- Bonds issued to acquire or improve any municipal utility; or</li> <li>- Bonds issued to pay the cost of improvements to intersections of streets and alleys or that portion of any street immediately in front of city or school district property.</li> </ul>  | possible; see additional specific statutes                     |  | 1989                          |

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|-----------------------------|---------------------------------------|---------------|--|--|--|-------------------------------|
| Any municipality            | Revenue-producing utility or facility | 10-311        | <p>Exempts revenue bonds issued by a municipality from bonded debt limits on such municipality.</p> <p>Definition of "municipality": any city, county, municipal, or quasimunicipal corporation or other political subdivision of the state authorized to issue revenue bonds (KSA 10-311).</p>  |  |  | 1987                          |
| Any municipality            | Refunding bonds                       | 10-427a       | <p>Exempts refunding bonds from the bonded debt limits of municipalities.</p> <p>Definition of "municipality": every corporation and quasi corporation empowered to issue bonds in payment of which taxes may be levied (KSA 10-101).</p>  |  |  | 1987                          |
| Any municipality            | (not specified)                       | 10-1116       | <p>Limits of indebtedness may be exceeded under KSA Chapter 10, Article 11 (the Cash-Basis Law), if:</p> <ul style="list-style-type: none"> <li>- Payment has been authorized by a majority of the municipality's voters;</li> <li>- Provision has been made for payment by the issuance of bonds or temporary notes as provided by law;</li> <li>- Provision has been made for payment by the issuance of no-fund warrants authorized by law and in the manner and limited in amount as prescribed by law;</li> <li>- Provision has been made for a revolving fund for municipal airports under certain circumstances;</li> <li>- Provision has been made for payment pursuant to a service agreement pursuant to KSA 12-5503; or</li> <li>- The indebtedness is created by a municipality in establishing a post-employment benefits trust fund in accordance with KSA 12-16,102.</li> </ul> <p>Definition of "municipality": any county, township, city, municipal university, school district, community college, drainage district and any other taxing district or political subdivision of the state which is supported with tax funds (KSA 10-1101).</p> | yes (10-1116)  |  | 2007                          |
| Any municipality            | Revenue-producing utility             | 10-1205       | <p>Exempts utility revenue bonds from bonded debt limits.</p> <p>Definition of "municipality": every corporation and quasi corporation empowered to issue bonds in payment of which taxes may be levied (KSA 10-1201, 10-101).</p>   |  | yes (10-1210)                                    | 1979                          |
| Cities, counties, townships | Equipment - emergency exists          | 12-110a       | <p>Permits cities, counties, and townships to issue no-fund warrants or general obligation bonds for emergency equipment and machinery purchases; the bonds are outside debt limits and must be approved by the Board of Tax Appeals.</p>  |  |  | 2014                          |
| Certain cities and counties | Public improvements                   | 12-195        | <p>Excludes bonds for public facilities or improvements to be paid with proceeds from a local option sales tax from the bonded debt limits of cities and counties.</p> <p>Which cities and counties: recipients of funds from local option sales tax.</p>  |  | yes (12-195(b))                                  | 2010                          |

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| Certain cities, certain counties                       | Public improvements                    | 12-195b       | Excludes general obligation bonds (for which revenues from sales taxes may be pledged) if other law excludes them or the bonds are issued by Douglas or Sherman County.  |  | yes, if no vote earlier (12-195b)                | 2010                          |
| Consolidated Kansas City, Kansas, and Wyandotte County | Certain facilities and utilities       | 12-345        | Excludes bonds issued for certain purposes in computing the total bonded indebtedness of the consolidated government of Kansas City, Kansas, and Wyandotte County: refunding outstanding debt; hospitals; construction or remodeling of a courthouse, jail, or law enforcement facility, if payable from retail sales tax; acquiring, enlarging, extending, or improving any storm or sanitary sewer system; acquiring, enlarging, extending, or improving any municipal utility; and costs of improvements to intersections of streets and alleys or that portion of any street immediately in front of city or school district property. |  |  | 1996                          |
| Consolidated Greeley County                            | Certain facilities and utilities       | 12-365        | Excludes certain bonds in computing the total bonded indebtedness of the consolidated government of Greeley County; the types of bonds are the same as those listed in KSA 12-345.   |  |  | 2007                          |
| Certain cities   | Water district facilities              | 12-528        | Exempts bonds used by a city to purchase facilities of a water district on certain land annexed by the city from bonded indebtedness limits.   |  |  | 1968                          |
| Cities   | Sewage disposal works                  | 12-621        | Permits cities to issue general obligation bonds outside debt limits in an amount not to exceed \$300,000 (\$100,000 for cities in counties of 180,000-200,000 in population) for sewage disposal works.   |  | yes, if >\$100,000 (12-621)                      | 1975                          |
| Cities   | Sewage disposal works and right of way | 12-624        | Permits cities to issue bonds outside their debt limits (and beyond the \$100,000 limit of KSA 12-621) to pay for the costs of right-of-way and sewer construction beyond the city's boundaries.   |  |  | 1976                          |
| Cities   | Sewage pumping stations                | 12-629        | Permits cities to issue general obligation bonds for sewage pumping stations outside debt limits.  |  |  | 1923                          |
| Cities   | Sewage treatment and disposal          | 12-630a       | Permits any city to issue general obligation bonds for sewage disposal purposes outside the city's debt limits.  | yes (12-630a)  |  | 1947                          |
| Cities   | Sewage disposal works                  | 12-631w       | Permits any city to issue internal improvement bonds outside debt limits for sewage disposal works located within the city or within 5 miles of city limits.   |  |  | 1983                          |
| Cities, second and third class                         | Flood control                          | 12-646        | Excludes general obligation bonds issued by cities of the second and third class for flood control improvements from bonded debt limits.   | yes, in any city of the third class (12-646)                   |  | 1976                          |

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|---------------------------------------|---|------------------|--|--|--|-------------------------------|
| Cities                                | Water supply                            | 12-695           | Excludes general obligation bonds issued to provide an adequate water supply for cities from city debt limits.   |  |  | 1975                          |
| Cities and counties                   | Community improvement district projects | 12-6a35          | Excludes special obligation bonds issued in compliance with the Community Improvement District Act from the city's or county's bonded indebtedness limit; the Act allows projects to acquire, improve, construct, relocate, or equip buildings, infrastructure, and cultural amenities.  |  |  | 2010                          |
| Cities and counties                   | Community improvement district projects | 12-6a36          | Excludes a portion of full faith and credit bonds issued in compliance with the Community Improvement District Act from the municipality's bonded indebtedness limit: the amount of the full faith and credit bonds issued and outstanding under the Act that exceeds 3% of the municipality's assessed valuation "shall be within" the bonded debt limit. |  | yes (12-6a36(d))                                 | 2010                          |
| Cities                                | Utilities and public transportation     | 12-803           | Excludes bonds issued by cities for gas, water, electric lights, heating, street-railway, bus, or telephone service from bonded debt limits (limit of 15% of the assessed valuation of the city for this purpose).   | yes (12-802)   |  | 1951                          |
| Cities                                | Public transportation                   | 12-803e          | Permits cities to issue general obligation bonds outside debt limits for street-railway or bus systems.  | yes (12-803c)  |  | 1953                          |
| Cities                                | Water supply, waterworks                | 12-819           | Permits cities to issue bonds for water supply improvements outside debt limits.   | yes (12-812)   |  | 1923                          |
| Cities, second and third class        | Water system                            | 12-836<br>12-840 | Permits cities of the second and third class to exclude from their bonded indebtedness bonds issued for water works system improvements.   |  | yes, for cities of the second class (12-839)     | 1937<br>1923                  |
| Cities, less than 80,000              | Water and sewage system (combined)      | 12-863           | Exempts revenue bonds issued by cities for combination water and sewage systems from debt limits.  |  | yes (12-862)                                     | 1974                          |
| Urban counties                        | Library                                 | 12-1257          | Exempts bonds issued by library boards in counties designated as urban under KSA 19-2654 from county debt limits.  |  | yes (12-1257)                                    | 1990                          |
| Topeka                                | Library                                 | 12-1259          | Exempts from the debt limit of the City of Topeka bonds issued by the Topeka public library board to construct, repair, or equip the library.  | yes (12-1259)  |  | 1989                          |
| City-county library district (Topeka) | Library                                 | 12-1270          | Exempts from city and county bonded debt limits bonds issued by the board of the Topeka and Shawnee County Library district.   | yes (12-1270)  |  | 1992                          |

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|--|--------------------------------------|---------------|---|--|--|-------------------------------|
| Cities   | Dams                                 | 12-1616c      | Exempts general obligation bonds from debt limits issued for dams across streams.   | yes (12-1616c)   | yes, but not if city is in county with population 180,000-200,000 (12-1616c) | 1981                          |
| Public agencies  | Cash flow if anticipated federal aid | 12-1664       | <p>Exempts bonds, no-fund warrants, or temporary notes from city bonded debt limits when those are issued in anticipation of receiving federal aid moneys when a written commitment for the aid is obtained; bonds must be approved by the Board of Tax Appeals.</p> <p>Definition of "public agency": any county, township, city, school district and special district of any kind having the power to levy taxes (KSA 12-1662).</p>                                       | if otherwise required (12-1664)                                |  | 2014                          |
| Any municipality                                       | Grant or loan anticipation           | 12-16,110     | <p>Excludes from limits on bonded indebtedness notes or warrants issued to temporarily finance any public service or the construction of any public improvement for which the municipality has entered into a written agreement with a state agency providing for a state grant or loan for that service or improvement.</p> <p>Definition of "municipality": any city, county, township, school district, or other political subdivision of the state (KSA 12-16,108).</p> |  |  | 1989                          |
| Cities   | Redevelopment                        | 12-1776       | States a city may not consider for limits on bonded indebtedness any increase in assessed valuation of taxable tangible real property within a redevelopment district in excess of an amount equal to the total assessed value of that real property when the redevelopment district was established, if the city sets up a certain type of special fund to receive taxes from the redevelopment district.  |  |  | 2007                          |
| Cities   | Municipal improvement districts      | 12-17,103     | Bonds issued by a city on behalf of a self-supported municipal improvement district for improvements are not general obligations of the city.   |  | yes (12-17,103)  | 1991                          |
| Cities, counties, transportation development districts | Transportation                       | 12-17,149     | Except for certain loans from the Kansas Transportation Revolving Fund, excludes bonds issued for a transportation development district from the general obligations of the municipality and from limits on bonded indebtedness on the municipality (district).   |  |  | 2011                          |
| Cities, counties                                       | STAR bond projects                   | 12-17,169     | Excludes special obligation bonds to finance the undertaking of a sales tax and revenue (STAR) bond project from a city's or county's general credit.   |  |  | 2016                          |

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|--|-----------------------------------|--------------------|--|--|--|-------------------------------|
| Cities                                   | Major motorsports complex         | 12-17,169          | States the amount of full faith and credit tax increment bonds issued to establish or redevelop a major motorsports complex that exceed 3% of the assessed valuation of the city shall be within the bonded debt limit applicable to the city.   |  | yes (12-17,169)                                  | 2016                          |
| KC-area municipalities                   | Multi-state districts             | 12-2514<br>12-2524 | State the Mo-Kan Metropolitan Development District and the Kansas City Area Transportation District do not affect the bonded indebtedness of any political subdivision.  |  |  | 1982<br>1982                  |
| Cities of the second class               | Water supply system               | 12-2708            | Authorizes a city of the second class with a contract entered into before enactment of this statute to issue general obligation bonds (limit of \$75,000) without being subject to debt limits.  |  | yes (12-2708(b))                                 | 1995                          |
| Cities, townships, improvement districts | Water supply system               | 12-2709            | Excludes revenue bonds issued for water system purposes from bonded debt limits.   | yes (12-2708(a))   |  | 1983                          |
| Cities, townships, improvement districts | Water supply system               | 12-2712            | Validates bonds issued prior to the effective date of the act (1955) and excludes these bonds from debt limits.  |  |  | 1955                          |
| Cities of less than 200,000              | Water supply or recreational area | 12-2719            | Permits cities < 200,000 population that have contracted with the federal or state government for the construction of a water supply or recreational area facilities to issue general obligation bonds outside debt limits to pay for such contracts; the amount of the bonds cannot exceed 15% of the city's assessed valuation.  |  | yes (12-2720)                                    | 1970                          |
| Entities created by interlocal agreement | (not specified)                   | 12-2904a           | Specifies that a separate legal entity created under an interlocal agreement may issue bonds that are not considered debts of the public agencies creating the separate legal entity.  |  |  | 1987                          |
| Any municipality                         | Sewer systems                     | 12-3106            | Excludes revenue bonds for sewer systems established under the Water Pollution Act from bonded debt limits.<br><br>Definition of "municipality": any city, county, township, township sewer district, or other political subdivision of the state authorized to levy taxes or empowered to cause taxes to be levied (KSA 12-3102). | yes (12-3106)  |  | 1970                          |
| Cities, counties                         | Industrial development            | 12-3803            | Excludes industrial development bonds from bonded debt limits of local units of government.<br><br>Definition of "local unit of general government": a county or a city (KSA 12-3802).   | yes (12-3806)  |  | 1974                          |
| Cities                                   | Homes for the aged                | 12-4904            | Excludes revenue bonds issued for homes for the aged from the bonded debt limits of cities.  |  | yes (12-4902)                                    | 1986                          |

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|--|--|---------------|--|--|--|-------------------------------|
| Cities, counties   | Affordable residential housing                       | 12-5228       | Excludes mortgage revenue bonds from bonded debt limits.   |  |  | 1982                          |
| Cities, counties   | Rural housing  | 12-5248       | Excludes special obligation bonds issued by a housing incentive district from credit limits of the city or county that established the district.   |  |  | 2019                          |
| Any municipality   | Asbestos control project                             | 12-5401       | <p>Excludes general obligation bonds issued for an asbestos control project from bonded indebtedness limitations.</p> <p>Definition of "municipality": any county, township, city, municipal university, school district, community college, drainage district, and any other taxing district or political subdivision of the state which is supported with tax funds (KSA 10-1101).</p> |  | yes (12-5401)  | 1988                          |
| City, county, or 2 or more cities or counties acting jointly | Capital intensive public services                    | 12-5503       | Excludes from any limit on bonded indebtedness any obligation of a city, county, or 2 or more cities or counties acting jointly to pay a service fee under a service agreement for capital-intensive public services (services that require the investment of capital by a private contractor in physical facilities amortized over >1 year).  |  | yes, if the annual payment >3% of total budget except debt service (12-5504) | 1990                          |
| Cities of 95,000 or more                                     | Sewage-disposal works                                | 13-1018i      | Excludes from bonded debt limits general obligation bonds in cities with population > 95,000 for sewage-disposal works.  | yes, if bonding > \$25,000 (13-1018j)                          |  | 1983                          |
| Cities of the first class, counties                          | Bridge or viaduct                                    | 13-1024b      | Excludes general improvement bonds for a bridge or viaduct from city indebtedness limits.  | yes (13-1024b)   |  | 1955                          |
| Cities of the first class                                    | Sanitary interceptors or main storm sewers or drains | 13-1055b      | Excludes general obligation bonds issued for main sanitary interceptor sewers or storm sewers or drains in cities of the first class from debt limits.   |  |  | 1969                          |
| Cities of 25,000 or more                                     | Floodgates, intercepting sewers, pumping plants      | 13-1057       | Excludes from indebtedness limits bonds up to \$125,000 of cities of the first class with populations >= 25,000 for floodgates, intercepting sewers, and pumping plants.   |  |  | 1923                          |

| Which entity(ies)                           | General purpose                             | Statute (KSA) | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>   | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|---|---|---------------|--|--|--|-------------------------------|
| Cities of 11,500 or less or 17,500-25,000   | Storm sewers or drains                      | 13-1057d      | Excludes bonds (limit of \$50,000) issued for storm sewers for certain cities of the first class (population < 11,500 or 17,500-25,000) from bonded debt limits.   |  |  | 1949                          |
| Cities of 60,000 or more                    | Street repairs                              | 13-10,121     | Excludes general improvement bonds for repair of paved streets in cities of >=60,000 (limit of \$75,000); however, if the population is 60,000-130,000, the bond limit is \$125,000, and the limit is \$100,000 if the population is 130,000-150,000; bonds under this act are capped at \$375,000, or \$300,000 if the population is 130,000-150,000 (KSA 13-10,122). |  |  | 1961                          |
| Cities of 120,000-200,000                   | Street repairs                              | 13-10,125     | Excludes bonds (limit of \$100,000 a year; total limit of \$800,000 [KSA 13-10,126]), for repair of paved streets in cities of population 120,000-200,000.   |  |  | 1955                          |
| Cities of more than 60,000                  | Master street plan                          | 13-1117       | Excludes general obligation bonds issued by cities of the first class with population > 60,000 from bonded debt limits if the bonds are issued to carry out the city's master plan for physical development.   | yes (13-1116)  |  | 1955                          |
| Cities of more than 50,000                  | Water, gas, electric light, heating         | 13-1215       | Excludes from bonded debt limits bonds issued for water, gas, electric lights, or heating of cities of the first class > 50,000 population; the amount of the bonds cannot exceed 10% of the assessed valuation of the city.   | yes (13-1213)  |  | 1978                          |
| Cities of more than 115,000                 | Commercial transportation infrastructure    | 13-1240       | Exempts revenue bonds of cities > 115,000 population issued for public levees, docks, wharves, river terminals, grain elevator terminal docks, or related works necessary or convenient for shipping from city bonded debt limits.   |  |  | 1933                          |
| Certain municipalities of more than 120,000 | Water and light plant repair or enlargement | 13-1255       | Exempts revenue bonds of municipalities > 120,000 population that have a board of public utilities (KSA 13-1253) from bonded debt limits.<br><br>Definition of "municipality": every corporation and quasi corporation empowered to issue bonds in payment of which taxes may be levied (KSA 10-101).  | no, if 2/3 or 3/5 vote by governing body (13-1259)             | yes (13-1259)                                    | 1941                          |
| Cities of the first class                   | Park, parkway, boulevard, or airport        | 13-1348a      | Exempts general obligation bonds for the purpose of purchasing land for park, parkway, boulevard, or airport purposes or improvements on that land, in any city having a board of park commissioners created pursuant to KSA 13-1346 (cities with population of 30,000-125,000).   | yes (13-1348a)   | yes (13-1348a)                                   | 1981                          |
| Cities of the first class                   | Public parking facilities                   | 13-1379       | Exempts revenue bonds of cities of the first class issued for public parking facilities from bonded debt limits.   |  |  | 1983                          |
| Cities of more than 200,000                 | Swimming pools, golf courses                | 13-1398       | Exempts revenue bonds issued by a board of park commissioners in cities > 200,000 population for swimming pools and golf courses from bonded debt limits.  |  | yes (13-13,101)                                  | 1967                          |

| Which entity(ies)                              | General purpose         | Statute (KSA)        | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>   | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|--|-------------------------|----------------------|--|--|--|-------------------------------|
| Cities of the first class                      | Hospitals               | 13-14b01<br>13-14b08 | Exempt general obligation bonds of cities of the first class issued for hospitals and hospital additions, such as for a nursing school, from bonded debt limits.   | yes<br>(13-14b01,<br>13-14b08)                                 |  | 1947<br>1963                  |
| Cities of the second class                     | Main sewers             | 14-519               | Exempts bonds (limit of \$40,000) issued by cities of the second class for the purpose of building a main intercepting sewer from indebtedness limits.   |  |  | 1923                          |
| Cities of the second class                     | Storm sewers            | 14-524               | Excludes bonds (limit of \$300,000) issued for storm sewers in cities of the second class (except any such cities within a county that has a population of 180,000-200,000).   |  | yes, bonds > \$50,000<br>(14-524)                | 1975                          |
| Cities of the second class                     | Master development plan | 14-572               | Exempts general obligation bonds of any city of the second class issued to carry out the master plan for physical development of the city from bonded debt limits.   | yes<br>(14-571)  |  | 1953                          |
| Cities of the second class of 12,000 or more   | Hospitals               | 14-641               | Exempts from debt limits general obligation bonds (limit of \$350,000) of certain cities of the second class (population < 12,000, valuation >\$9 million) issued for hospital and nurses training facilities.   | yes<br>(14-641)  |  | 1945                          |
| Cities of the second class of 12,000 or more   | Hospitals               | 14-654a              | Exempts additional general obligation bonds (limit of \$300,000) issued for purposes of KSA 14-641 <i>et seq.</i> from bonded debt limits.   | yes<br>(14-654a)   |  | 1949                          |
| Cities of the second class in certain counties | Hospitals               | 14-656               | Exempts general obligation bonds (limit of \$100,000) for hospital purposes from bonded debt limits of certain cities of the second class located in a certain county (population 14,000-18,000 and assessed valuation \$25 million - \$35 million).   | yes<br>(14-655)  |  | 1941                          |
| Cities of the second class in certain counties | Hospitals               | 14-663               | Exempts from bonded debt limits general obligation bonds (limit of \$50,000) issued by cities of the second class located in certain counties (population 20,000-25,000 and an assessed valuation \$37.5 million - \$45 million) for hospital purposes.  | yes<br>(14-662)  |  | 1941                          |
| Cities of the second class in certain counties | Hospitals               | 14-663a              | Exempts additional general obligation bonds (limit of \$100,000) from bonded debt limits, for constructing and equipping a hospital in certain cities of the second class (in a county having a population of 20,000-25,000 and assessed valuation of \$37.5 million - \$45 million [KSA 14-662]). | yes<br>(14-663a)   | yes<br>(14-663a)                                 | 1947                          |
| Certain cities of the second class             | Hospitals               | 14-673               | Excludes from bonded debt limits bonds (limit of \$375,000) issued for hospitals in cities of population 5,000-8,000 in certain counties (population 11,000-14,000) (KSA 14-669).  | yes<br>(14-669)  | yes<br>(14-669)                                  | 1945                          |

| Which entity(ies)                                      | General purpose       | Statute (KSA) | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|--|-----------------------|---------------|---|--|--|-------------------------------|
| Cities of the second class                             | Hospitals             | 14-677a       | Permits any city of the second class which has voted to issue bonds for a hospital but cannot proceed due to increased costs to issue additional bonds (limit of 50% of the original amount authorized) that are not included as part of the city's debt limits.  |  | yes (14-677a)                                    | 1981                          |
| Cities of the second class in certain counties         | Hospitals             | 14-678        | Permits any city of the second class located in certain counties (population of <= 50,000 and assessed valuation of >= \$60 million) to issue general obligation bonds for hospital purposes (limit of \$250,000); the bonds are not included as part of the city's bonded debt limits.   | yes (14-678)   |  | 1947                          |
| Certain cities of the second class in certain counties | Hospitals             | 14-686        | Exempts from bonded debt limits general obligation bonds (limit of \$250,000) for hospital purposes issued by certain cities of the second class (population of < 3,000, in a county having a population 8,000-10,000 and an assessed valuation of \$22 million - \$28 million [KSA 14-685]).   | yes (14-686)   |  | 1947                          |
| Certain cities of the second class                     | Hospitals             | 14-698        | Excludes from bonded debt limits general obligation bonds issued for hospital purposes by certain cities of the second class (population < 3,000 or in a county with population 10,001-13,000 and assessed valuation \$24 million - \$30 million that has added hospital district territory [KSA 14-693]).  | yes (14-698)   |  | 1949                          |
| Certain cities of the second class                     | Hospitals             | 14-6,102      | Exempts general obligation bonds (limit of \$200,000) issued by certain cities of the second class (population 4,500-6,000, in a county having 5 cities of the second class [KSA 14-6,100]) for hospital purposes from bonded debt limits.  | yes (14-6,101)   |  | 1953                          |
| Certain cities of the second class                     | Hospitals             | 14-6,109      | Exempts general obligation bonds for hospital purposes of certain cities of the second class (those in counties that have issued the maximum amount of certain bonds) from bonded debt limits. <i>(Note: The bond issuance provisions and amount limit of KSA 19-1869, referenced in KSA 14-6,108, were repealed in 1984.)</i>  |  | yes (14-6,109)                                   | 1961                          |
| Certain cities of the third class                      | Sewage disposal plant | 15-1128       | Exempts certain cities of the third class (county seat of a county with a population of 2,500-6,000 and an assessed valuation of \$19 million - \$23 million, ordered by the Secretary of Health and Environment to enlarge, improve, or rebuild the city's sewage disposal plant or construct a new one [KSA 15-1126]) from bonded debt limits for bonds issued for a sewage disposal plant and from aggregate tax levy limitations and certain budget requirements related to that purpose. |  |  | 1951                          |
| Cities, counties                                       | Housing               | 17-2351       | Excludes bonds payable from income and revenues of certain housing projects from debt limits of the cities or counties.   |  |  | 1977                          |
| Cities   | Urban renewal         | 17-4751       | Excludes bonds issued for urban renewal projects in accordance with urban renewal plans from debt limits.   |  |  | 1977                          |

| Which entity(ies) | General purpose                 | Statute (KSA)          | <p align="center"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|-------------------|---------------------------------|------------------------|--|--|--|-------------------------------|
| Certain counties  | Courthouse and jail             | 19-1580                | Excludes from bonded debt limits bonds for a combination courthouse, jail, and sheriff's quarters that are issued by a county with a population of <5,000 and total valuation of >\$10 million that has a tax levy in place for the facility and meets other criteria (KSA 19-1579). | yes (19-1580)  |  | 1949                          |
| Certain counties  | Voting machine building         | 19-1598                | Excludes from limits on bonded indebtedness bonds issued to build, equip, or remodel a facility for housing and servicing voting machines.   |  | yes (19-1597)                                    | 1959                          |
| Certain counties  | Courthouse                      | 19-15,123              | Excludes general obligation bonds issued by a county with a population >300,000 for courthouse facilities required by the district court from limits on bonded indebtedness.   |  |  | 2014                          |
| Certain counties  | Courthouse and jail             | 19-15,126<br>19-15,127 | Excludes general obligation bonds issued by a county that began to levy a tax under the provisions of KSA 19-1563 or 19-1569 prior to their repeal in 1969.  |  |  | 1970<br>1970                  |
| Counties          | Courthouse and jail             | 19-15,128              | Exempts amounts bonded, using general obligation bonds issued under repealed KSA 19-1569; new election required if bonds plus the amount raised by a special tax levy exceed 2.5% of assessed valuation.   | yes (was in 19-1569)   |  | 1971                          |
| Certain counties  | Courthouse remodeling           | 19-15,138              | Exempts bonds issued under the authority of KSA 19-15,116 for remodeling and restoration of a courthouse in a county whose voters approved in November 1974.   | yes (19-15,138)  |  | 1978                          |
| Certain counties  | Jail and law enforcement center | 19-15, 138a            | Exempts from the county bonded debt limitation general obligation bonds issued for a jail and law enforcement center in a county with a population of 26,000-28,000 and an assessed valuation of \$146 million - \$160 million.  | yes, if >\$300,000 in bonds (19-15,116)                        |  | 1978                          |
| Certain counties  | Civic and multi-use buildings   | 19-15,141              | Excludes bonds issued by Seward and Wyandotte counties for civic buildings from county debt limits; excludes bonds issued by Shawnee County for civic buildings from county debt limits if voters approve.   | yes (19-15,140, 19-15,141)                                     |  | 1984                          |
| Geary County      | Jail facilities                 | 19-15,143              | Excludes bonds issued by Geary County under the authority of KSA 19-15,116 for constructing, repairing, and equipping a county jail and law enforcement center from limits on county bonded indebtedness.  | yes, if more than \$300,000 (19-15,116)                        |  | 1982                          |
| Shawnee County    | Jail facilities                 | 19-15,144              | Excludes bonds issued by Shawnee County for constructing and equipping a county jail (limit of \$20 million) from limits on county bonded indebtedness.  |  |  | 1986                          |
| Certain counties  | Jail facilities                 | 19-1931                | Excludes from county indebtedness limits general obligation bonds up to \$600,000 to pay for a new county jail, in a county with a population of 37,000-41,000 and an assessed taxable tangible valuation of \$65 million - \$70 million.  | yes (19-1931)  |  | 1975                          |
| Chase County      | Jail facilities                 | 19-1934                | Excludes general obligation bonds (limit of \$1.5 million) issued by Chase County for acquiring and equipping a county jail.   |  |  | 1994                          |

| Which entity(ies)             | General purpose         | Statute (KSA) | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|-------------------------------|-------------------------|---------------|---|--|--|-------------------------------|
| Counties                      | Homes for the aged      | 19-2106       | Excludes bonds issued for homes for the aged from the bonded debt limits of counties; the amount may not exceed 2% of the assessed valuation of the county.   | yes (19-2106)  |  | 1979                          |
| Counties                      | Homes for the aged      | 19-2106b      | Excludes bonds issued for enlarging homes or additional homes for the aged from the bonded debt limits of counties; the amount may not exceed 1% of the assessed valuation of the county.   |  | yes (19-2106b)                                   | 1979                          |
| Counties                      | Bank failure            | 19-2637       | Exempts bonds issued by a county to restore funds that had been in a depository bank that failed.   |  |  | 1970                          |
| Counties                      | Disposal of refuse      | 19-2659       | Exempts general obligation or revenue bonds issued to acquire land for refuse disposal or make improvements on the land.  |  | yes (19-2659)                                    | 1967                          |
| Haskell County                | Sanitary landfill       | 19-2697       | Exempts general obligation bonds issued by Haskell County to finance costs of purchasing a site to be used as a sanitary landfill or a sand or gravel pit.  |  | yes (19-2697)                                    | 1982                          |
| Finney County sewer districts | Sewer system            | 19-27, 170    | Exempts general obligation bonds issued by Finney County for sewer districts from general indebtedness limits.  |  |  | 2004                          |
| Counties                      | Sewer system            | 19-27a07      | Exempts general obligation bonds issued to build sewers in a sewer district from the bonded indebtedness limits of the county.  |  |  | 1983                          |
| Certain counties              | Master development plan | 19-2916b      | Exempts from bonded debt limits general obligation bonds of counties population 150,000-200,000 issued to carry out the master plan for physical development of the county.   | yes (19-2916c)   |  | 1953                          |
| Counties                      | Flood control           | 19-3303       | Exempts from limits on bonded indebtedness amounts needed to acquire lands, rights of way, or easements for certain flood control works in counties in which a federal agency is authorized to construct flood control works; the aggregate of the bonds may not exceed 1% of the county's assessed valuation.  |  |  | 1978                          |
| Certain cities                | Flood control           | 19-3307       | Exempts from bonded debt limits general obligation bonds for flood control projects issued by cities located in counties with federal flood control projects (limited of 3.5% of the assessed tangible valuation of the city); the governing body may issue bonds up to an additional 1.5% of total assessed tangible valuation (total aggregate limit of such bonds of 5% of total assessed tangible valuation) if voters approve; a city with a population > 110,000 in a county with a population < 180,000 may issue such bonds in a aggregate amount up to 6.5% of the city's total assessed tangible valuation. | depends on the amount (19-3307)                                |  | 1979                          |

| Which entity(ies)                | General purpose                | Statute (KSA)              | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no)    | Year statute was last amended |
|----------------------------------|--------------------------------|----------------------------|---|--|---|-------------------------------|
| Cities, counties                 | Water district improvements    | 19-3557                    | Exempts general obligation bonds of public wholesale water supply districts No. 4, No. 11, and No. 12 from the total bonded indebtedness limits on any city or county located within the water supply district.   | yes (general obligation bonds) (19-3557)                       | yes (to refund outstanding revenue bonds) (19-3557) | 1990                          |
| Incorporated industrial district | Sewer systems                  | 19-3808                    | Excludes revenue bonds issued by a development district for acquiring, constructing, enlarging, or improving any storm or sanitary sewer system within the district from the bond limits of the district.   | No, but landowner consent may be required (19-3808)            |   | 1992                          |
| Certain counties                 | Youth center                   | 19-3901                    | Excludes from bonded indebtedness limits general obligation bonds (limit of \$25,000) for a public youth center in a county with only one incorporated city.  | yes (19-3901)  |   | 1959                          |
| Certain counties                 | Hospitals                      | 19-4603                    | Exempts general obligation bonds issued to construct or acquire and equip a hospital by qualifying counties from limits on county indebtedness, in counties without hospitals organized under KSA 80-2501 <i>et seq.</i>  | yes (19-4603)  |   | 1984                          |
| Certain counties                 | Hospitals                      | 19-4618                    | Exempts revenue bonds issued to construct or acquire and equip a county hospital from indebtedness limits, in counties without hospitals organized under KSA 80-2501 <i>et seq.</i>   |  |   | 1984                          |
| Counties                         | Courts                         | 20-356                     | Exempts from limits on bonded indebtedness general obligation bonds issued to pay costs for establishing, operating, and maintaining facilities for additional divisions of a district court.   |  |   | 2014                          |
| Certain drainage districts       | Flood control                  | 24-132                     | Exempts from limits on bonded indebtedness general obligation bonds (limit of 5% of total assessed valuation) issued by a drainage district traversed or touched by the Kansas River and contiguous to or including a part of a city of the first class.  | yes, if >3.5% of total valuation (24-132)                      |   | 1995                          |
| Certain cities                   | Former federal surplus airport | 27-321<br>27-323<br>27-325 | Exclude from city bonded indebtedness limits bonds issued by an airport authority of any city that has acquired an air base that was declared surplus by the United States and has created an airport authority. Such an airport authority shall not be dissolved until all of its liabilities, bonds, and other valid indebtedness have been paid in full or otherwise discharged. |  | yes (27-323)  | 1965<br>2007<br>2018          |
| Certain cities and counties      | Airport                        | 27-334                     | States the general obligation bonds, revenue bonds, and industrial revenue bonds issued by a public airport authority (in a county population of 125,000-200,000 and an assessed taxable valuation > \$400 million [KSA 27-328]) are not debts or obligations of the county or any city of the first class located in any such county.  | yes, if the amount issued is >= \$1 million (27-334)           | yes, if the amount issued is < \$1 million (27-334) | 1983                          |

| Which entity(ies)      | General purpose                        | Statute (KSA)      | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|------------------------|--|--------------------|---|--|--|-------------------------------|
| Certain counties       | Juvenile detention facility            | 38-523             | Excludes from limits on bonded indebtedness general obligation bonds (limit of \$150,000) to establish, improve, and equip a detention facility for juveniles, in counties of population > 120,000 wherein territory has been designated as an urban area.  | yes (38-523)   |  | 1982                          |
| Certain counties       | A building for the poor                | 39-366             | Excludes from limits on bonded indebtedness general obligation bonds (limit of \$500,000) to erect and equip a building for the poor; at least 70% of voters must approve.  | yes (39-366)   |  | 1955                          |
| Certain counties       | "County home" (poor farm or infirmary) | 39-714             | Excludes bonds (limit of \$200,000) issued to reconstruct or add to "the county home" from county debt limitations, in a county with a population > 140,000.  |  | yes (39-714)                                     | 1979                          |
| Certain municipalities | Public water supply system             | 65-163j<br>65-163u | States loans from the Public Water Supply Loan Fund are bonds, authorizes municipalities to issue general obligation bonds for public water supply systems, and excludes those bonds from limits on bonded indebtedness.<br><br>Definition of "municipality": any political or taxing subdivision authorized by law to construct, operate, and maintain a public water supply system, including water districts; two or more such subdivisions jointly constructing, operating, or maintaining a public water supply system; or the Kansas Rural Water Finance Authority (KSA 65-163d). |  |  | 1994<br>1996                  |
| Counties               | Mental health clinics                  | 65-212             | Excludes general obligation bonds issued by a county for building and equipping a mental health clinic from county debt limits.   |  | yes (65-212)                                     | 1999                          |
| Certain municipalities | Wastewater treatment                   | 65-3327            | States loans from the Water Pollution Control Revolving Fund are bonds for certain purposes but the amount of the loans is excluded from limits on bonded indebtedness.<br><br>Definition of "municipality": any city, county, township, sewer district, improvement district, or other political subdivision of the state, or any combination thereof, which is authorized by law to construct, operate, and maintain wastewater treatment works (KSA 65-3321).  |  |  | 1991                          |
| Certain counties       | County roads and bridges               | 68-151i            | Excludes general obligation bonds issued by the board of county commissioners in a county with a total assessed tangible valuation < \$50 million (KSA 68-15g) (limit of 2% of the total assessed tangible valuation of such county).   | yes (68-151g)  |  | 1945                          |
| Counties               | Highway improvements                   | 68-434             | Exempts from limits on bonded indebtedness any general obligation bonds issued so a county can pay the State's share of the cost of highway improvement in such county.   | no, but authorized (68-435)                                    | yes (68-435)                                     | 1983                          |
| Cities                 | Highway improvements                   | 68-437             | Exempts from limits on bonded indebtedness any general obligation bonds issued so a city can pay the State's share of the cost of highway improvement in such city.   | no, but authorized (68-438)                                    | yes (68-438)                                     | 1985                          |

| Which entity(ies)  | General purpose                 | Statute (KSA) | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>   | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no)           | Year statute was last amended |
|--------------------|---------------------------------|---------------|--|--|--|-------------------------------|
| Counties           | Master highway development plan | 68-577        | Excludes from county bonded indebtedness limits general obligation bonds issued to pay costs associated with a master highway development plan.  | yes (68-576)   |  | 1957                          |
| Cities, counties   | Highway improvements            | 68-584        | Exempts from bonded debt limits general obligation bonds issued for primary and secondary arterial highways; the total amount of the bonds may not exceed 2% of the assessed value of a city or county without referendum.   | yes, if the amount is more than 0.5% of valuation (68-584)     | yes, if the amount is less than 0.5% of valuation (68-584) | 1981                          |
| Certain counties   | Highway construction            | 68-587        | Excludes from bonded indebtedness limits general obligation bonds issued by a county of population 130,000-170,000 for highway construction (limit of 4% of total assessed valuation of such county).  | yes (68-586)   |  | 1967                          |
| Certain counties   | Highway improvements            | 68-5,103      | Exempts from county bonded indebtedness limits general obligation bonds to pay for improvements to existing roads, highways, or streets if sufficient funds are not available (limit of 0.5% of the taxable tangible assessed valuation of the county or \$1 million, whichever is greater) in a county with a population > 300,000. |  | yes (68-5,103)   | 1983                          |
| Counties           | Road improvements               | 68-728        | Exempts from debt limitations improvement bonds issued to improve roads used for lots and blocks platted within a county but outside of any cities, if owners of >=51% of the frontage submit a petition requesting the improvements.  | must approve <i>via</i> petition (68-728)                      |  | 1978                          |
| Counties           | Township road improvements      | 68-731        | Exempts from debt limitations improvement bonds issued to improve roads used for lots and blocks platted within a township but outside of any cities, in counties with population 25,000-200,000; owners of >=50% of frontage must petition for improvements.  | must approve <i>via</i> petition (68-731)                      |  | 1983                          |
| Counties           | Township road improvements      | 68-735        | Exempts from debt limitations improvement bonds issued to improve roads used for lots and blocks platted within a township but outside of any cities, in a township with a population of > 6,000 outside of any city in a county with a population of 25,000-200,000; owners of 40% of frontage must petition for the improvements.  | must approve <i>via</i> petition (68-735)                      |  | 1983                          |
| Counties           | Bridges and culverts            | 68-1103       | Exempts from bonded indebtedness limits bonds issued to pay costs of bridges or culverts repaired or replaced due to flood or other natural disaster.  |  | yes (for road) (68-1103)                                   | 1998                          |
| Certain counties   | Bridges                         | 68-1106       | Exempts from bonded indebtedness limits bonds issued by a county with a population >300,000 for bridge construction or repair, if the annual principal amount is < \$3 million.  |  | yes (68-1106)  | 1986                          |
| Community colleges | Capital improvements            | 71-502        | Exempts from indebtedness limits certain bonds (replacing a tax levy), the proceeds of which are to be used for community college capital improvements (limit based on mill rate and years).   |  |  | 1980                          |

| Which entity(ies)                                    | General purpose               | Statute (KSA)                        | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|--|-------------------------------|--------------------------------------|---|--|--|-------------------------------|
| School districts                                     | Textbooks                     | 72-3347 (transferred from 72-4142)   | Exempts from limits on bonded indebtedness bonds issued for the initial purchase of textbooks to be used in a textbook rental plan.   |  |  | 2014                          |
| School districts                                     | Capital improvements          | 72-53,118 (transferred from 72-8806) | Exempts from bonded debt limitations certain bonds issued in lieu of a tax levy, the proceeds of which are to be used for school district capital improvements (limit based on mill rate and years).                                  |  |  | 1969                          |
| School districts                                     | Capital improvements or buses | 72-5457 (transferred from 72-6761)   | Excludes bonds issued to construct, acquire, or repair buildings; acquire equipment; or purchase school buses (limit of \$20,000); approval of the State Board of Education is required.  |  |  | 1993                          |
| School districts                                     | School sites, buses           | 72-5459 (transferred from 75-2316)   | If authorized by the State Board of Education, excludes certain bonds issued for such items as school district building construction, repair, and equipment and school buses from limitations on indebtedness.                        | yes (75-2318)  |  | 1981                          |
| Certain cities                                       | Auditorium                    | 73-448                               | Exempts bonds (limit of \$1 million) for repair, reconstruction, equipment, or demolition of a city auditorium in a certain city (population > 3,500 in a county with population 12,500-13,500 [Hiawatha, when the law was enacted]). | yes (73-448)   |  | 1978                          |
| Cities, counties                                     | Infrastructure                | 74-5057                              | Excludes from bonded indebtedness limits loans received for qualifying infrastructure improvement projects from the Secretary of Commerce.  |  |  | 1990                          |
| Governmental unit in coordination with a railroad    | Railroads                     | 75-5049                              | Excludes any loan amount received from the Rail Service Improvement Fund from the applicable limit on bonded indebtedness. <i>(Note: See also KAR 36-39-1 et seq.)</i>  |  |  | 2011                          |
| Governmental unit with transportation responsibility | Transportation                | 75-5069                              | Excludes any loan amount received from the Transportation Revolving Fund from the limit on bonded indebtedness.   |  |  | 1999                          |
| Governmental unit with a qualifying project          | Intermodal transportation     | 75-5087                              | Excludes any loan amount received from the Intermodal Transportation Revolving Fund from the limit on bonded indebtedness.  |  |  | 2009                          |

| Which entity(ies)                     | General purpose                    | Statute (KSA) | <p style="text-align: center;"><b>Table 2, Exceptions</b><br/> <b>Summary of provision</b><br/> <i>(Note: Readers are advised to consult the statutes directly.)</i></p>  | Election required before bond issuance? (statute) (blank = no) | Protest election allowed? (statute) (blank = no) | Year statute was last amended |
|---------------------------------------|------------------------------------|---------------|---|--|--|-------------------------------|
| Any governmental unit                 | Judgments against the municipality | 75-6113       | Exempts from bonded debt limits general obligation bonds, warrants, and temporary notes issued to pay claims awarded under the Kansas Tort Claims Act.  |  |  | 1990                          |
| City of Wichita                       | Wichita State University bonds     | 76-3a07       | Exempts general obligation bonds issued by Wichita to retire the bonded debt of Wichita State University issued prior to July 1, 1964, from the bonded debt limit for Wichita.  |  |  | 1963                          |
| Cities                                | Street repairs                     | 79-3425g      | Exempts city revenue bonds payable from funds the city receives from the Special City and County Highway Fund from city bonded debt limits.   |  |  | 2010                          |
| Community colleges                    | (not specified)                    | 79-5039       | The board of trustees of any community college may choose to have the bonded indebtedness limit of the district exceeded by the amount of any general obligation bonded indebtedness approved by a majority of the voters of the district prior to the effective date of this act (July 1, 1997). | yes (79-5039)  |  | 1997                          |
| Municipal township                    | Township lake restoration          | 80-937        | Exempts from debt limitations bonds (limit of \$100,000) issued by a municipal township that has a valuation of \$3 million - \$5 million to dredge or otherwise improve a township lake.   | yes (80-937)   |  | 1971                          |
| Township sewage district              | Sewers                             | 80-2006       | Exempts from bond limitations bonds issued to construct sewers.   | yes (80-2005)  |  | 1999                          |
| Counties                              | Sewers                             | 80-2006       | Exempts from bond limitations bonds issued to construct sewers in a township sewer district if the system is declared to be of public utility and necessary for the growth and needs of the county; the county is authorized to levy a tax to pay the bonds if the district defaults.             | yes (80-2005)  |  | 1999                          |
| Hospital districts                    | Hospitals                          | 80-2527       | Exempts revenue bonds issued for hospital purposes from limits on indebtedness.   |  | yes (80-2525)                                    | 1984                          |
| Horsethief Reservoir Benefit District | Reservoir                          | 82a-2209      | Exempts from district bonded indebtedness limits bonds issued to finance the undertaking of the reservoir project.  |  |  | 2010                          |

Please bring any errors or omissions to the attention of KLRD staff.