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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. Please bring any errors or omissions to the attention of Kansas Legislative Research Department staff.

GENERAL LIMITS ON BONDED INDEBTEDNESS

Which entity(ies)	Purpose (if specified)	KSA	Table 1, General Limits Summary of provision (Readers are advised to consult the statutes directly.)	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% (decreasing 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 12-355 12-365	30% of the assessed valuation within the county as certified to the county clerk on the preceding August 25.			1996 2005 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 (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. (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, in KSA 19-236a for civil defense in certain counties.)		yes (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 (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)	Purpose (if specified)	KSA	<p style="text-align: center;">Table 1, General Limits Summary of provision (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
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	1½% of the assessed taxable tangible valuation of the park district at any one time.	yes		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
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	yes		2012

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			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.			
School districts		72-6761	14% of the assessed valuation of taxable tangible property within the school district (but may be modified as provided in Article 23 of Chapter 75); bonds may be issued to construct, acquire, equip, or repair buildings or purchase school buses.	yes, if >\$20,000		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 (80-2513)		1984

EXCEPTIONS TO BOND INDEBTEDNESS LIMITS

Which entity(ies)	General purpose	KSA	Table 2, Exceptions (Readers are advised to consult the statutes directly.)	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		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		1941
Cities, counties, townships	Bridge	10-202	Authorizes any city, county, or township to issue general obligation bonds outside debt limits for bridge construction and repair.	yes	yes (10-203)	1969
Counties	Various	10-307	Excludes bonds issued for certain purposes from the bonded indebtedness limit: - Bonds issued for the purpose of refunding outstanding debt; - Bonds issued under Article 46 of chapter 19; - 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 - Bonds issued by Riley or Lyon County to finance construction or remodeling of a law enforcement facility, jail, or both.	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: - Bonds issued for a storm or sanitary sewer system; - Bonds issued to acquire or improve any municipal utility; or - 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.	possible; see additional specific statutes		1989

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Any municipality	Revenue-producing utility or facility	10-311	Exempts revenue bonds issued by a municipality from bonded debt limits on such municipality. 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).			1987
Any municipality	Refunding bonds	10-427a	Exempts refunding bonds from the bonded debt limits of municipalities. Definition of "municipality": every corporation and quasi corporation empowered to issue bonds in payment of which taxes may be levied (KSA 10-101).			1987
Any municipality	(not specified)	10-1116	Limits of indebtedness may be exceeded under KSA Chapter 10, Article 11, if - Payment has been authorized by a majority of the municipality's voters; - Provision has been made for payment by the issuance of bonds or temporary notes as provided by law; - 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; - Provision has been made for a revolving fund for municipal airports under certain circumstances; - Provision has been made for payment pursuant to a service agreement pursuant to KSA 12-5503; or - The indebtedness is created by a municipality in establishing a post-employment benefits trust fund in accordance with KSA 12-16,102. 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)	yes (10-1116)		2007
Any municipality	Revenue-producing utility	10-1205	Exempts utility revenue bonds from bonded debt limits. 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).		yes (10-1210)	1979
Cities, counties, townships	Equipment - emergency exists	12-110a	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.			2014
Certain cities and counties	Public improvements	12-195	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. Which cities and counties: recipients of funds from local option sales tax.		yes (12-195(b))	2010
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,	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			1996

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Kansas, and Wyandotte County			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; costs of improvements to intersections of streets and alleys or that portion of any street immediately in front of city or school district property.			
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		1976
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

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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 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 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
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	12-1664	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	if otherwise required		2014

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	federal aid		commitment for the aid is obtained; bonds must be approved by the Board of Tax Appeals. 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).			
Any municipality	Grant or loan anticipation	12-16,110	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. Definition of "municipality": any city, county, township, school district, or other political subdivision of the state (KSA 12-16,108).			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
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 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 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	Water supply system	12-2709	Excludes revenue bonds issued for water system purposes from bonded debt limits.	yes 12-2708(a))		1983

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districts						
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. 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. 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
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.			2010
Any municipality	Asbestos control project	12-5401	Excludes general obligation bonds issued for an asbestos control project from bonded indebtedness limitations. 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)		yes (12-5401)	1988
City, county, or	Capital intensive	12-5503	Excludes from any limit on bonded indebtedness any obligation of a city, county, or 2 or		yes, if the	1990

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2 or more cities or counties acting jointly	public services		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).		annual payment >3% of total budget except debt service (12-5504)	
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
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	yes (13-1116)		1955

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			for physical development.			
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. 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
Cities of the first class	Hospitals	13-14b01 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 (13-14b01, 13-14b08)		1947 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 (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 (14-571)		1953
Cities of the second class	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	yes		1945

Which entity(ies)	General purpose	KSA	<p style="text-align: center;">Table 2, Exceptions (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
of 12,000 or more			nurses training facilities.	(14-641)		
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 (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 (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 (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 (14-663a)	yes (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 (14-669)	yes (14-669)	1945
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	yes (14-698)		1949

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			territory [KSA 14-693]).			
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. (The bond issuance provisions and amount limit of KSA 19-1869, referenced in KSA 14-6,108, were repealed in 1984.)		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
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 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 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

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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
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

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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
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 1 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

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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 27-323	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.		yes (27-323)	1965 2007
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
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		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 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. 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 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. 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	County roads	68-151i	Excludes general obligation bonds issued by the board of county commissioners in a	yes		1945

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counties	and bridges		county with a total assessed tangible valuation < \$50 million (KSA 68-15g) (limit of 2% of the total assessed tangible valuation of such county).	(68-151g)		
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
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 via 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 via 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 via petition (68-735)		1983

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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
School districts	Textbooks	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 or buses	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	Capital improvements	72-8806 72-8810	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 1991
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
School districts	School sites, buses	75-2316	If authorized by the State Board of Education, excludes bonds issued for school district building construction, repair, and equipment and school buses from limitations on indebtedness.	yes (75-2318)		1981
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. (See also KAR 36-39-1 et seq.)			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	Intermodal transportation	75-5087	Excludes any loan amount received from the Intermodal Transportation Revolving Fund from the limit on bonded indebtedness.			2009

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project						
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 University bonds	76-3a07	Exempts general obligation bonds issued by Wichita to retire the bonded debt of Wichita 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.						