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# AGENDA ITEM

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TO: Tim Vandall, City Administrator  
FROM: Elizabeth Sanford, Finance Director  
DATE: August 30, 2023  
SUBJECT: Public Hearing to exceed the Revenue Neutral Rate and approval of Resolution No. B-4-2023 to exceed the Revenue Neutral Rate

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KSA 79-2988 established notice and public hearing requirements for certain taxing entities seeking to collect property taxes in excess of the taxing entity's revenue-neutral rate (RNR). In order to levy taxes exceeding the RNR, entities are required to approve a Resolution after the RNR public hearing is held.

As presented at the June 29, 2023 work session, the city of Lansing intends to exceed the RNR of 32.920 mills.

Action:

Staff recommends that the Council open, hold, and close the public hearing on exceeding the revenue neutral rate and make a motion to approve Resolution No. B-4-2023.

**RESOLUTION NO. B-4-2023**

**A RESOLUTION OF THE GOVERNING BODY OF THE CITY OF LANSING, KANSAS,  
APPROVING A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE FOR  
THE 2024 BUDGET.**

**WHEREAS**, pursuant to 2021 Kansas Senate Bill No. 13, as amended by 2021 Kansas House Bill 2104, the Revenue Neutral Rate for the City of Lansing, Kansas was calculated as 32.920 mills by the Leavenworth County Clerk; and

**WHEREAS**, the budget proposed by the Governing Body of the City of Lansing, Kansas will require the levy of a property tax rate exceeding the Revenue Neutral Rate; and

**WHEREAS** the Governing Body of the City called for a public hearing considering exceeding the revenue neutral rate, which public hearing was held on September 7, 2023 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

**WHEREAS**, the Governing Body of the City of Lansing, Kansas, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

**NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY  
OF LANSING, KANSAS:**

The City of Lansing, Kansas shall levy a property tax rate exceeding the Revenue Neutral Rate. The City's approved tax/mill levy rate for the 2024 budget year is 34.850 mills, which amount exceeds the amount of the proposed tax rate for which notice was given as to the public hearing required by 2021 Kansas Senate Bill No. 13.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body of the City of Lansing, Kansas.

**ADOPTED** this 7<sup>th</sup> day of September 2023 and **SIGNED** by the Mayor.

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Mayor, Anthony R. McNeill

Attested:

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City Clerk, Tish Sims