

A resolution expressing the property taxation policy of the Board of Pleasant View Cemetery with respect to financing the 2010 annual budget for Pleasant View Cemetery, Osage County, Kansas.

Whereas, K.S.A. 79-2925b provides that a resolution be adopted if property taxes levied to finance the 2010 District budget exceed the amount levied to finance the 2009 budget, except with regard to revenue produced and attributable to the taxation of 1) new improvements to real property; 2) increased personal property valuation, other than increased valuation of oil and gas leaseholds and mobile homes; and 3) property which has changed in use during the past year, or with regard to revenue produced for the purpose of repaying the principal of and interest upon bonded indebtedness, temporary notes, or no-fund warrants; and

Whereas, budgeting, taxing and service level decisions for all District services are the responsibility of the District Board; and

Whereas, the District provides the essential services to protect the health, safety and well being of the citizens of the District; and

Whereas, the cost of provision of these services continues to increase.

NOW, THEREFORE, BE IT RESOLVED by the District Board that it is our desire to notify the public of the possibility of increased property taxes to finance the 2010 District budget due to the above mentioned constraints.

ADOPTED THIS ____ day of _____, 2009 by the Pleasant View Cemetery Board, Osage County, Kansas.

District Board,
Pleasant View Cemetery

Chairman/President

SOURCE: This sample resolution was obtained from the Kansas Association of Counties.
CAVEAT: This sample resolution is intended to assist the user in complying with a requirement of K.S.A. 2925b. This sample, or any resolution derived from it, should be reviewed by the governing body's legal counsel for accuracy and completeness in light of the requirements of K.S.A. 79-2925b and the intent of the governing body.

Computation to Determine Limit for 2010 Budget

		Amount of Levy
1. Total tax levy amount in 2009 budget		2,201
2. Debt service levy in 2009 budget		<u>0</u>
3. Tax levy excluding debt service (1 - 2)		2,201
2009 Valuation Info. for Valuation Adjustments:		
4. New Improvements for 2009	16,888	
5. Increase in personal property for 2009		
5a. Personal property 2009	22,677	
5b. Personal property 2008	<u>20,494</u>	
5c. Increase in personal property (5a - 5b) If 5c is negative, enter a zero		2,183
6. Valuation of annexed territory for 2009		
6a. Real estate	0	
6b. State assessed	0	
6c. New improvements	<u>0</u>	
6d. Total adjustment (6a + 6b - 6c)		0
7. Valuation of property changed in use during 2009		<u>15,491</u>
8. Total valuation adjustment (4 + 5c + 6d + 7)		<u>34,562</u>
9. Total estimated valuation July 1, 2009	1,515,108	
10. Total valuation less valuation adjustment (9 - 8)		1,480,546
11. Factor for increase (8 divided by 10)		.02334
12. Amount of increase (11 times 3)		<u>51</u>
13. Maximum tax levy, excluding debt service, without ordinance or resolution (3 + 12)		<u>2,252</u>
14. Debt service levy in this 2010 budget		<u>0</u>
15. Maximum tax levy, including debt service, without ordinance or resolution (13 + 14)		<u>2,252</u>

If the 2010 budget includes tax levies exceeding the total on line 15,
you must adopt an ordinance or resolution to exceed this limit,
and attach a copy to this budget.

	Prior Year Actual 2008	Current Year Estimate 2009	Proposed Budget 2010
Unencumbered Cash Balance, Jan. 1	2,008	865	279
Cancelled Prior Year Encumbrances	0		
Receipts			
AD VALOREM TAX	2,272	2,201	0
DELINQUENT TAX	17	5	5
MOTOR VEHICLE TAX	221	257	226
REC VEHICLE TAX	1	3	1
16/20M VEHICLE TAX	0	48	37
Total Receipts	2,511	2,514	269
Resources Available	4,519	3,379	548
Expenditures			
GENERAL ADMINISTRATION	104	100	200
MOWING	3,550	3,000	3,515
PURCHASE EQUIPMENT	0	0	206
MATERIALS	0	0	300
Total Expenditures	3,654	3,100	4,221
Unencumbered Cash Balance, Dec. 31	865	279	xxxxxxxxxxxxxx
Non-Appropriated Balance			0
Total Expenditures and Non-Appropriated Balance			4,221
Tax Required			3,673
Delinquency Computation			0
Amount of 2009 Ad Valorem Tax			3,673