

1 **As Amended by House Committee**

2 *Session of 2001*

3  
4 **HOUSE BILL No. 2577**

5  
6 By Committee on Taxation

7  
8 3-26

9  
10 AN ACT concerning school district finance; authorizing the levy of an ad  
11 valorem tax for enhancement of teachers' salaries; providing for teach-  
12 ers' enhancement for affordable community housing weighting;  
13 amending K.S.A. 2000 Supp. 72-6407 and repealing the existing  
14 section.

15  
16 *Be it enacted by the Legislature of the State of Kansas:*

17 New Section 1. (a) The board of any district which ~~qualifies under~~  
18 ~~the provisions of this section may~~ **is qualified under subsection (b) and**  
19 **authorized under subsection (c) to** levy an ad valorem tax on the tax-  
20 able tangible property of the district each year in an amount not to exceed  
21 the amount authorized by the state board of tax appeals under this section  
22 **may make such levy** for the purpose of financing the costs incurred by  
23 the state that are directly attributable to assignment of teachers' enhance-  
24 ment for affordable community housing weighting to enrollment of the  
25 district. The state board of tax appeals may authorize the district to make  
26 a levy which will produce an amount that is not greater than the amount  
27 of costs directly attributable to assignment of teachers' enhancement for  
28 affordable community housing weighting to enrollment of the district for  
29 each school year in which the district is eligible for such weighting.

30 (b) The state board of education shall determine the qualification of  
31 a district for authority to levy an ad valorem tax under this section as  
32 follows:

33 (1) Determine the statewide average appraised value of single family  
34 residences for the calendar year preceding the current school year;

35 (2) multiply the amount determined under (1) by a factor of 1.25;

36 (3) determine the average appraised value of single family residence  
37 in each school district for the calendar year preceding the current school  
38 year;

39 (4) subtract the amount determined under (2) from the amount de-  
40 termined under (3). If the amount determined for the district under (4)  
41 is a positive number and the district is authorized to adopt and has  
42 adopted a local option budget in an amount equal to the state prescribed  
43 percentage of the amount of state financial aid determined for the district

1 in the current school year, the district qualifies for assignment of teachers'  
2 enhancement for affordable community housing weighting and for au-  
3 thority to levy an ad valorem tax on the taxable tangible property of the  
4 district for the purpose of financing the costs incurred by the state that  
5 are directly attributable to assignment of teachers' enhancement for af-  
6 fordable community housing weighting to enrollment of the district.

7 **(c) The levy of an ad valorem tax under authority of this section**  
8 **shall require the board to pass a resolution authorizing such a tax**  
9 **levy and to publish the resolution once in a newspaper having gen-**  
10 **eral circulation in the district. The resolution shall be published in**  
11 **substantial compliance with the following form: Unified School**  
12 **District No. \_\_\_\_\_,**

13 \_\_\_\_\_ County, Kansas.

14 **RESOLUTION**

15 **Be It Resolved that:**

16 **The board of education of the above-named school district shall**  
17 **be authorized to adopt a local option budget in each school year**  
18 **for a period of time not to exceed \_\_\_\_\_ years in an amount not to**  
19 **exceed \_\_\_\_\_% of the amount of state financial aid determined for**  
20 **the current school year. The local option budget authorized by this**  
21 **resolution may be adopted, unless a petition in opposition to the**  
22 **same, signed by not less than 5% of the qualified electors of the**  
23 **school district, is filed with the county election officer of the home**  
24 **county of the school district within 30 days after publication of this**  
25 **resolution. In the event a petition is filed, the county election of-**  
26 **ficer shall submit the question of whether adoption of the local**  
27 **option budget shall be authorized to the electors of the school**  
28 **district at an election called for the purpose or at the next general**  
29 **election, as is specified by the board of education of the school**  
30 **district.**

31 **CERTIFICATE**

32 **This is to certify that the above resolution was duly adopted by**  
33 **the board of education of Unified School District No. \_\_\_\_\_, \_\_\_\_\_**  
34 **County, Kansas, on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_.**

35 \_\_\_\_\_  
36 **Clerk of the board of education.**

37 **All of the blanks in the resolution shall be appropriately filled.**  
38 **If no petition as specified above is filed in accordance with the**  
39 **provisions of the resolution, the resolution authorizing the ad va-**  
40 **lorem tax levy shall become effective. If a petition is filed as pro-**  
41 **vided in the resolution, the board may notify the county election**  
42 **officer of the date of an election to be held to submit the question**  
43 **of whether the ad valorem tax levy shall be authorized. If the board**

1 **fails to notify the county election officer within 30 days after a**  
2 **petition is filed, the resolution shall be deemed abandoned and of**  
3 **no force and effect and no like resolution shall be adopted by the**  
4 **board within the nine months following publication of the reso-**  
5 **lution. If a majority of the votes cast in an election conducted pur-**  
6 **suant to this provision are in favor of the resolution then such**  
7 **resolution shall be effective on the date of such election. If a ma-**  
8 **jority of the votes cast are not in favor of the resolution, the res-**  
9 **olution shall be deemed of no effect and no like resolution shall**  
10 **be adopted by the board within the nine months following such**  
11 **election.**

12 ~~(e)~~ (d) The state board of education shall certify to the state board of  
13 tax appeals the qualification of a district for authority to levy an ad valorem  
14 tax under this section and the amount necessary to be produced by the  
15 tax levy.

16 ~~(e)~~ (e) The state board of tax appeals may adopt rules and regulations  
17 necessary to properly effectuate the provisions of this section.

18 ~~(e)~~ (f) The proceeds from the tax levied by the district under authority  
19 of this section shall be remitted to the state treasurer. Upon receipt of  
20 such remittance, the state treasurer shall deposit the same in the state  
21 treasury to the credit of the state school district finance fund.

22 Sec. 2. K.S.A. 2000 Supp. 72-6407 is hereby amended to read as  
23 follows: 72-6407. (a) "Pupil" means any person who is regularly enrolled  
24 in a district and attending kindergarten or any of the grades one through  
25 12 maintained by the district or who is regularly enrolled in a district and  
26 attending kindergarten or any of the grades one through 12 in another  
27 district in accordance with an agreement entered into under authority of  
28 K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in  
29 a district and attending special education services provided for preschool-  
30 aged exceptional children by the district. Except as otherwise provided  
31 in this subsection, a pupil in attendance full time shall be counted as one  
32 pupil. A pupil in attendance part time shall be counted as that proportion  
33 of one pupil (to the nearest  $\frac{1}{10}$ ) that the pupil's attendance bears to full-  
34 time attendance. A pupil attending kindergarten shall be counted as  $\frac{1}{2}$   
35 pupil. A pupil enrolled in and attending an institution of postsecondary  
36 education which is authorized under the laws of this state to award aca-  
37 demic degrees shall be counted as one pupil if the pupil's postsecondary  
38 education enrollment and attendance together with the pupil's attend-  
39 ance in either of the grades 11 or 12 is at least  $\frac{5}{6}$  time, otherwise the  
40 pupil shall be counted as that proportion of one pupil (to the nearest  $\frac{1}{10}$ )  
41 that the total time of the pupil's postsecondary education attendance and  
42 attendance in grade 11 or 12, as applicable, bears to full-time attendance.  
43 A pupil enrolled in and attending an area vocational school, area voca-

1 tional-technical school or approved vocational education program shall be  
2 counted as one pupil if the pupil's vocational education enrollment and  
3 attendance together with the pupil's attendance in any of grades nine  
4 through 12 is at least  $\frac{5}{6}$  time, otherwise the pupil shall be counted as that  
5 proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of the  
6 pupil's vocational education attendance and attendance in any of grades  
7 nine through 12 bears to full-time attendance. A pupil enrolled in a dis-  
8 trict and attending special education services, except special education  
9 services for preschool-aged exceptional children, provided for by the dis-  
10 trict shall be counted as one pupil. A pupil enrolled in a district and  
11 attending special education services for preschool-aged exceptional chil-  
12 dren provided for by the district shall be counted as  $\frac{1}{2}$  pupil. A preschool-  
13 aged at-risk pupil enrolled in a district and receiving services under an  
14 approved at-risk pupil assistance plan maintained by the district shall be  
15 counted as  $\frac{1}{2}$  pupil. A pupil in the custody of the secretary of social and  
16 rehabilitation services and enrolled in unified school district No. 259,  
17 Sedgwick county, Kansas, but housed, maintained, and receiving educa-  
18 tional services at the Judge James V. Riddel Boys Ranch, shall be counted  
19 as two pupils. A pupil residing at the Flint Hills job corps center shall not  
20 be counted. A pupil confined in and receiving educational services pro-  
21 vided for by a district at a juvenile detention facility shall not be counted.  
22 A pupil enrolled in a district but housed, maintained, and receiving ed-  
23 ucational services at a state institution shall not be counted.

24 (b) "Preschool-aged exceptional children" means exceptional chil-  
25 dren, except gifted children, who have attained the age of three years but  
26 are under the age of eligibility for attendance at kindergarten.

27 (c) "At-risk pupils" means pupils who are eligible for free meals un-  
28 der the national school lunch act and who are enrolled in a district which  
29 maintains an approved at-risk pupil assistance plan.

30 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has  
31 attained the age of four years, is under the age of eligibility for attendance  
32 at kindergarten, and has been selected by the state board in accordance  
33 with guidelines consonant with guidelines governing the selection of pu-  
34 pils for participation in head start programs. The state board shall select  
35 not more than ~~1,794 preschool-aged at-risk pupils to be counted in the~~  
36 ~~1999-2000 school year and not more than 2,230 preschool-aged at-risk~~  
37 ~~pupils to be counted in any school year thereafter.~~

38 (e) "Enrollment" means, for districts scheduling the school days or  
39 school hours of the school term on a trimestral or quarterly basis, the  
40 number of pupils regularly enrolled in the district on September 20 plus  
41 the number of pupils regularly enrolled in the district on February 20  
42 less the number of pupils regularly enrolled on February 20 who were  
43 counted in the enrollment of the district on September 20; and for dis-

1 tricts not hereinbefore specified, the number of pupils regularly enrolled  
2 in the district on September 20. Notwithstanding the foregoing, if en-  
3 rollment in a district in any school year has decreased from enrollment  
4 in the preceding school year, enrollment of the district in the current  
5 school year means whichever is the greater of (1) enrollment in the pre-  
6 ceding school year minus enrollment in such school year of preschool-  
7 aged at-risk pupils, if any such pupils were enrolled, plus enrollment in  
8 the current school year of preschool-aged at-risk pupils, if any such pupils  
9 are enrolled, or (2) the sum of enrollment in the current school year of  
10 preschool-aged at-risk pupils, if any such pupils are enrolled and the av-  
11 erage (mean) of the sum of (A) enrollment of the district in the current  
12 school year minus enrollment in such school year of preschool-aged at-  
13 risk pupils, if any such pupils are enrolled and (B) enrollment in the  
14 preceding school year minus enrollment in such school year of preschool-  
15 aged at-risk pupils, if any such pupils were enrolled and (C) enrollment  
16 in the school year next preceding the preceding school year minus en-  
17 rollment in such school year of preschool-aged at-risk pupils, if any such  
18 pupils were enrolled.

19 (f) “Adjusted enrollment” means enrollment adjusted by adding at-  
20 risk pupil weighting, program weighting, low enrollment weighting, if any,  
21 correlation weighting, if any, school facilities weighting, if any, ancillary  
22 school facilities weighting, if any, *teachers’ enhancement for affordable*  
23 *community housing weighting, if any*, and transportation weighting to  
24 enrollment.

25 (g) “At-risk pupil weighting” means an addend component assigned  
26 to enrollment of districts on the basis of enrollment of at-risk pupils.

27 (h) “Program weighting” means an addend component assigned to  
28 enrollment of districts on the basis of pupil attendance in educational  
29 programs which differ in cost from regular educational programs.

30 (i) “Low enrollment weighting” means an addend component as-  
31 signed to enrollment of districts having under 1,725 enrollment on the  
32 basis of costs attributable to maintenance of educational programs by such  
33 districts in comparison with costs attributable to maintenance of educa-  
34 tional programs by districts having 1,725 or over enrollment.

35 (j) “School facilities weighting” means an addend component as-  
36 signed to enrollment of districts on the basis of costs attributable to com-  
37 mencing operation of new school facilities. School facilities weighting may  
38 be assigned to enrollment of a district only if the district has adopted a  
39 local option budget and budgeted therein the total amount authorized for  
40 the school year. School facilities weighting may be assigned to enrollment  
41 of the district only in the school year in which operation of a new school  
42 facility is commenced and in the next succeeding school year.

43 (k) “Transportation weighting” means an addend component as-

1 signed to enrollment of districts on the basis of costs attributable to the  
2 provision or furnishing of transportation.

3 (l) “Correlation weighting” means an addend component assigned to  
4 enrollment of districts having 1,725 or over enrollment on the basis of  
5 costs attributable to maintenance of educational programs by such dis-  
6 tricts as a correlate to low enrollment weighting assigned to enrollment  
7 of districts having under 1,725 enrollment.

8 (m) “Ancillary school facilities weighting” means an addend compo-  
9 nent assigned to enrollment of districts to which the provisions of K.S.A.  
10 2000 Supp. 72-6441, and amendments thereto, apply on the basis of costs  
11 attributable to commencing operation of new school facilities. Ancillary  
12 school facilities weighting may be assigned to enrollment of a district only  
13 if the district has levied a tax under authority of K.S.A. 2000 Supp. 72-  
14 6441, and amendments thereto, and remitted the proceeds from such tax  
15 to the state treasurer. Ancillary school facilities weighting is in addition  
16 to assignment of school facilities weighting to enrollment of any district  
17 eligible for such weighting.

18 (n) “Juvenile detention facility” means any community juvenile cor-  
19 rections center or facility, the Forbes Juvenile Attention Facility, the  
20 Sappa Valley Youth Ranch of Oberlin, Salvation Army/Koch Center Youth  
21 Services, the Clarence M. Kelley Youth Center, Trego County Secure  
22 Care Center, St. Francis Academy at Atchison, St. Francis Academy at  
23 Ellsworth, St. Francis Academy at Salina, and St. Francis Center at Salina.

24 (o) *“Teachers’ enhancement for affordable community housing*  
25 *weighting” means an addend component assigned to enrollment of the*  
26 *district to which the provisions of section 1, and amendments thereto,*  
27 *apply on the basis of costs attributable to the necessity of enhancing sal-*  
28 *aries of teachers due to the extraordinary cost of purchasing single family*  
29 *residences in the district. Teachers’ enhancement for affordable commu-*  
30 *nity housing weighting may be assigned to enrollment of the district only*  
31 *if the district has levied a tax under authority of section 1, and amend-*  
32 *ments thereto, and remitted the proceeds from such tax to the state*  
33 *treasurer.*

34 New Sec. 3. (a) The teachers’ enhancement for affordable commu-  
35 nity housing weighting of a district shall be determined in each school  
36 year in which such weighting may be assigned to enrollment of the district  
37 as follows:

38 (1) Divide the amount determined under subsection (b)(4) of section  
39 1, and amendments thereto, by the amount determined under subsection  
40 (b)(2) of section 1, and amendments thereto;

41 (2) multiply the factor determined under (1) by .16;

42 (3) multiply the district’s state financial aid, excluding the amount  
43 determined under this provision, by the **lesser of the** factor determined

1 under (2) **or .10**; and

2 (4) divide the amount determined under (3) by the base state aid per  
3 pupil for the current school year. The quotient is the teachers' enhance-  
4 ment for affordable community housing weighting of the district.

5 (b) Amounts received by a district as the result of assignment of  
6 teachers' enhancement for affordable community housing weighting to  
7 enrollment shall be expended for enhancement of teachers' salaries.

8 Sec. 4. K.S.A. 2000 Supp. 72-6407 is hereby repealed.

9 Sec. 5. This act shall take effect and be in force from and after its  
10 publication in the statute book.

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