
HOUSE BILL No. 2362

By Representatives Carter, McLeland, Patterson, D. Williams
and Yonally

2-12

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. 72-6407 and repealing the existing section; also re-
14 pealing K.S.A. 72-6407a.
15

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

17 New Section 1. (a) The board of any district which is qualified under
18 subsection (b) and authorized under subsection (c) to levy an ad valorem
19 tax on the taxable tangible property of the district each year in an amount
20 not to exceed the amount authorized by the state board of tax appeals
21 under this section may make such levy for the purpose of financing the
22 costs incurred by the state that are directly attributable to assignment of
23 teachers' enhancement for affordable community housing weighting to
24 enrollment of the district. The state board of tax appeals may authorize
25 the district to make a levy which will produce an amount that is not greater
26 than the amount of costs directly attributable to assignment of teachers'
27 enhancement for affordable community housing weighting to enrollment
28 of the district for each school year in which the district is eligible for such
29 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 shall
8 require the board to pass a resolution authorizing such a tax levy and to
9 publish the resolution once in a newspaper having general circulation in
10 the district. The resolution shall be published in substantial compliance
11 with the following form:

12 Unified School District No. _____,
13 _____ County, Kansas.

14 RESOLUTION

15 Be It Resolved that:

16 The board of education of the above-named school district shall be authorized to levy an
17 ad valorem tax in an amount not to exceed the amount necessary to finance the costs incurred
18 by the state that are directly attributable to assignment of teachers’ enhancement for af-
19 fordable community housing weighting to enrollment of the district. The ad valorem tax
20 authorized by this resolution may be levied unless a petition in opposition to the same,
21 signed by not less than 5% of the qualified electors of the school district, is filed with the
22 county election officer of the home county of the school district within 30 days after the
23 publication of this resolution. In the event that a petition is filed, the county election officer
24 shall submit the question of whether the levy of such a tax shall be authorized in accordance
25 with the provisions of this resolution to the electors of the school district the next general
26 election, as is specified by the board of education of the school district.

27 CERTIFICATE

28 This is to certify that the above resolution was duly adopted by the board of education of
29 Unified School District No. _____, _____ County, Kansas, on the _____ day of
30 _____, (year)_____.

31 _____
32 Clerk of the board of education.

33 All of the blanks in the resolution shall be appropriately filled. If no
34 petition as specified above is filed in accordance with the provisions of
35 the resolution, the resolution authorizing the ad valorem tax levy shall
36 become effective. If a petition is filed as provided in the resolution, the
37 board may notify the county election officer to submit the question of
38 whether the ad valorem tax levy shall be authorized. If the board fails to
39 notify the county election officer within 30 days after a petition is filed,
40 the resolution shall be deemed abandoned and of no force and effect and
41 no like resolution shall be adopted by the board within the nine months
42 following publication of the resolution. If a majority of the votes cast in
43 an election conducted pursuant to this provision are in favor of the res-

1 olution then such resolution shall be effective on the date of such election.
2 If a majority of the votes cast are not in favor of the resolution, the res-
3 olution shall be deemed of no effect and no like resolution shall be
4 adopted by the board within the nine months following such election.

5 (d) The state board of education shall certify to the state board of tax
6 appeals the qualification of a district for authority to levy an ad valorem
7 tax under this section and the amount necessary to be produced by the
8 tax levy.

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

11 (f) The proceeds from the tax levied by the district under authority
12 of this section shall be remitted to the state treasurer. Upon receipt of
13 such remittance, the state treasurer shall deposit the same in the state
14 treasury to the credit of the state school district finance fund.

15 New Sec. 2. (a) The teachers' enhancement for affordable commu-
16 nity housing weighting of a district shall be determined in each school
17 year in which such weighting may be assigned to enrollment of the district
18 as follows:

19 (1) Divide the amount determined under subsection (b)(4) of section
20 1, and amendments thereto, by the amount determined under subsection
21 (b)(2) of section 1, and amendments thereto;

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

23 (3) multiply the district's state financial aid, excluding the amount
24 determined under this provision, by the lesser of the factor determined
25 under (2) or .10; and

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

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

32 Sec. 3. K.S.A. 72-6407 is hereby amended to read as follows: 72-
33 6407. (a) "Pupil" means any person who is regularly enrolled in a district
34 and attending kindergarten or any of the grades one through 12 main-
35 tained by the district or who is regularly enrolled in a district and attend-
36 ing kindergarten or any of the grades one through 12 in another district
37 in accordance with an agreement entered into under authority of K.S.A.
38 72-8233, and amendments thereto, or who is regularly enrolled in a dis-
39 trict and attending special education services provided for preschool-aged
40 exceptional children by the district. Except as otherwise provided in this
41 subsection, a pupil in attendance full time shall be counted as one pupil.
42 A pupil in attendance part time shall be counted as that proportion of
43 one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance bears to full-

1 time attendance. A pupil attending kindergarten shall be counted as $\frac{1}{2}$
2 pupil. A pupil enrolled in and attending an institution of postsecondary
3 education which is authorized under the laws of this state to award aca-
4 demic degrees shall be counted as one pupil if the pupil's postsecondary
5 education enrollment and attendance together with the pupil's attend-
6 ance in either of the grades 11 or 12 is at least $\frac{5}{6}$ time, otherwise the
7 pupil shall be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$)
8 that the total time of the pupil's postsecondary education attendance and
9 attendance in grade 11 or 12, as applicable, bears to full-time attendance.
10 A pupil enrolled in and attending an area vocational school, area voca-
11 tional-technical school or approved vocational education program shall be
12 counted as one pupil if the pupil's vocational education enrollment and
13 attendance together with the pupil's attendance in any of grades nine
14 through 12 is at least $\frac{5}{6}$ time, otherwise the pupil shall be counted as that
15 proportion of one pupil (to the nearest $\frac{1}{10}$) that the total time of the
16 pupil's vocational education attendance and attendance in any of grades
17 nine through 12 bears to full-time attendance. A pupil enrolled in a dis-
18 trict and attending special education and related services, except special
19 education and related services for preschool-aged exceptional children,
20 provided for by the district shall be counted as one pupil. A pupil enrolled
21 in a district and attending special education and related services for pre-
22 school-aged exceptional children provided for by the district shall be
23 counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a district
24 and receiving services under an approved at-risk pupil assistance plan
25 maintained by the district shall be counted as $\frac{1}{2}$ pupil. A pupil in the
26 custody of the secretary of social and rehabilitation services and enrolled
27 in unified school district No. 259, Sedgwick county, Kansas, but housed,
28 maintained, and receiving educational services at the Judge James V. Rid-
29 del Boys Ranch, shall be counted as two pupils. A pupil residing at the
30 Flint Hills job corps center shall not be counted. A pupil confined in and
31 receiving educational services provided for by a district at a juvenile de-
32 tention facility shall not be counted. A pupil enrolled in a district but
33 housed, maintained, and receiving educational services at a state institu-
34 tion shall not be counted.

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

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

41 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has
42 attained the age of four years, is under the age of eligibility for attendance
43 at kindergarten, and has been selected by the state board in accordance

1 with guidelines consonant with guidelines governing the selection of pu-
2 pils for participation in head start programs. The state board shall select
3 not more than ~~3,756 preschool-aged at-risk pupils to be counted in the~~
4 ~~2001-02 school year and not more than 5,500 preschool-aged at-risk pu-~~
5 ~~pils to be counted in any school year thereafter.~~

6 (e) "Enrollment" means: (1) For districts scheduling the school days
7 or school hours of the school term on a trimestral or quarterly basis, the
8 number of pupils regularly enrolled in the district on September 20 plus
9 the number of pupils regularly enrolled in the district on February 20
10 less the number of pupils regularly enrolled on February 20 who were
11 counted in the enrollment of the district on September 20; and for dis-
12 tricts not specified in this clause (1), the number of pupils regularly en-
13 rolled in the district on September 20; (2) if enrollment in a district in
14 any school year has decreased from enrollment in the preceding school
15 year, enrollment of the district in the current school year means which-
16 ever is the greater of (A) enrollment in the preceding school year minus
17 enrollment in such school year of preschool-aged at-risk pupils, if any
18 such pupils were enrolled, plus enrollment in the current school year of
19 preschool-aged at-risk pupils, if any such pupils are enrolled, or (B) the
20 sum of enrollment in the current school year of preschool-aged at-risk
21 pupils, if any such pupils are enrolled and the average (mean) of the sum
22 of (i) enrollment of the district in the current school year minus enroll-
23 ment in such school year of preschool-aged at-risk pupils, if any such
24 pupils are enrolled and (ii) enrollment in the preceding school year minus
25 enrollment in such school year of preschool-aged at-risk pupils, if any
26 such pupils were enrolled and (iii) enrollment in the school year next
27 preceding the preceding school year minus enrollment in such school year
28 of preschool-aged at-risk pupils, if any such pupils were enrolled; or (3)
29 the number of pupils as determined under K.S.A. 72-6447, and amend-
30 ments thereto.

31 (f) "Adjusted enrollment" means enrollment adjusted by adding at-
32 risk pupil weighting, program weighting, low enrollment weighting, if any,
33 correlation weighting, if any, school facilities weighting, if any, ancillary
34 school facilities weighting, if any, special education and related services
35 weighting, *teachers' enhancement for affordable community housing*
36 *weighting, if any*, and transportation weighting to enrollment.

37 (g) "At-risk pupil weighting" means an addend component assigned
38 to enrollment of districts on the basis of enrollment of at-risk pupils.

39 (h) "Program weighting" means an addend component assigned to
40 enrollment of districts on the basis of pupil attendance in educational
41 programs which differ in cost from regular educational programs.

42 (i) "Low enrollment weighting" means an addend component as-
43 signed to enrollment of districts having under 1,725 enrollment on the

1 basis of costs attributable to maintenance of educational programs by such
2 districts in comparison with costs attributable to maintenance of educa-
3 tional programs by districts having 1,725 or over enrollment.

4 (j) "School facilities weighting" means an addend component as-
5 signed to enrollment of districts on the basis of costs attributable to com-
6 mencing operation of new school facilities. School facilities weighting may
7 be assigned to enrollment of a district only if the district has adopted a
8 local option budget and budgeted therein the total amount authorized for
9 the school year. School facilities weighting may be assigned to enrollment
10 of the district only in the school year in which operation of a new school
11 facility is commenced and in the next succeeding school year.

12 (k) "Transportation weighting" means an addend component as-
13 signed to enrollment of districts on the basis of costs attributable to the
14 provision or furnishing of transportation.

15 (l) "Correlation weighting" means an addend component assigned to
16 enrollment of districts having 1,725 or over enrollment on the basis of
17 costs attributable to maintenance of educational programs by such dis-
18 tricts as a correlate to low enrollment weighting assigned to enrollment
19 of districts having under 1,725 enrollment.

20 (m) "Ancillary school facilities weighting" means an addend compo-
21 nent assigned to enrollment of districts to which the provisions of K.S.A.
22 72-6441, and amendments thereto, apply on the basis of costs attributable
23 to commencing operation of new school facilities. Ancillary school facil-
24 ities weighting may be assigned to enrollment of a district only if the
25 district has levied a tax under authority of K.S.A. 72-6441, and amend-
26 ments thereto, and remitted the proceeds from such tax to the state trea-
27 surer. Ancillary school facilities weighting is in addition to assignment of
28 school facilities weighting to enrollment of any district eligible for such
29 weighting.

30 (n) "Juvenile detention facility" means ~~any community juvenile cor-~~
31 ~~rections center or facility;~~ *(1) Any secure public or private facility which*
32 *is used for the lawful custody of accused or adjudicated juvenile offenders*
33 *and which shall not be a jail;*

34 *(2) any level VI treatment facility licensed by the Kansas department*
35 *of health and environment which is a psychiatric residential treatment*
36 *facility for individuals under the age of 21 which conforms with the reg-*
37 *ulations of the centers for medicare/medicaid services and the joint com-*
38 *mission on accreditation of health care organizations governing such fa-*
39 *cilities; and*

40 *(3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth*
41 *Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clar-*
42 *ence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living*
43 *Center, Trego County Secure Care Center, St. Francis Academy at At-*

1 chison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina,
2 St. Francis Center at Salina, King's Achievement Center, and Liberty
3 Juvenile Services and Treatment.

4 (o) "Special education and related services weighting" means an ad-
5 dded component assigned to enrollment of districts on the basis of costs
6 attributable to provision of special education and related services for pu-
7 pils determined to be exceptional children.

8 (p) *"Teachers' enhancement for affordable community housing*
9 *weighting" means an added component assigned to enrollment of the dis-*
10 *trict to which the provisions of section 1, and amendments thereto, apply*
11 *on the basis of costs attributable to the necessity of enhancing salaries of*
12 *teachers due to the extraordinary cost of purchasing single family resi-*
13 *dences in the district. Teachers' enhancement for affordable community*
14 *housing weighting may be assigned to enrollment of the district only if*
15 *the district has levied a tax under authority of section 1, and amendments*
16 *thereto, and remitted the proceeds from such tax to the state treasurer.*

17 Sec. 4. K.S.A. 72-6407 and 72-6407a are hereby repealed.

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

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