

## SENATE BILL No. 173

By Senator Pine

1-25

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9 AN ACT concerning school districts; relating to school finance; amend-  
10 ing K.S.A. 2006 Supp. 72-6449 and repealing the existing section.

11

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

13 Section 1. K.S.A. 2006 Supp. 72-6449 is hereby amended to read as  
14 follows: 72-6449. (a) As used in this section, "school district" or "district"  
15 means a school district authorized to make a levy under this section.

16 (b) The board of education of any district may levy a tax on the taxable  
17 tangible property within the district for the purpose of financing the costs  
18 incurred by the state that are attributable directly to assignment of the  
19 cost of living weighting to the enrollment of the district. There is hereby  
20 established in every school district a fund which shall be called the cost  
21 of living fund, which fund shall consist of all moneys deposited therein  
22 or transferred thereto in accordance with law. All moneys derived from  
23 a tax imposed pursuant to this section shall be credited to the cost of  
24 living fund. The proceeds from the tax levied by a district credited to the  
25 cost of living fund shall be remitted to the state treasurer in accordance  
26 with the provisions of K.S.A. 75-4215, and amendments thereto. Upon  
27 receipt of each such remittance, the state treasurer shall deposit the entire  
28 amount in the state treasury to the credit of the state school district fi-  
29 nance fund.

30 (c) The state board of education shall determine whether a district  
31 may levy a tax under this section as follows:

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

34 (2) multiply the amount determined under (1) by 1.25;

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

38 (4) subtract the amount determined under (2) from the amount de-  
39 termined under (3). If the amount determined for the district under (4)  
40 is a positive number and the district is authorized to adopt and has  
41 adopted a local option budget in an amount equal to the state prescribed  
42 percentage in the current school year which equals at least 25% of the  
43 amount of state financial aid determined for the district in the current

1 *school year*, the district qualifies for assignment of cost of living weighting  
2 and may levy a tax on the taxable tangible property of the district for the  
3 purpose of financing the costs that are attributable directly to assignment  
4 of the cost of living weighting to enrollment of the district.

5 (d) Except as provided by subsection (e), no tax may be levied under  
6 this section unless the board of education adopts a resolution authorizing  
7 such a tax levy and publishes the resolution at least once in a newspaper  
8 having general circulation in the district. Except as provided by subsection  
9 (e), the resolution shall be published in substantial compliance with the  
10 following form:

11 Unified School District No. \_\_\_\_\_,  
12 \_\_\_\_\_ County, Kansas.

13 RESOLUTION

14 Be It Resolved that:

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

26 CERTIFICATE

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

31 \_\_\_\_\_  
32 Clerk of the board of education.

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

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

5 ~~(c) Any resolution adopted pursuant to this section for school year~~  
6 ~~2005-2006 shall not be subject to the provisions of subsection (d) relating~~  
7 ~~to publication, protest or election.~~

8 Sec. 2. K.S.A. 2006 Supp. 72-6449 is hereby repealed.

9 Sec. 3. This act shall take effect and be in force from and after its  
10 publication in the statute book.