

HOUSE BILL No. 2885

By Representative Yoder

2-13

9 AN ACT concerning school districts; relating to the cost of living weight-
10 ing; amending K.S.A. 2007 Supp. 72-6449 and repealing the existing
11 section; also repealing K.S.A. 2007 Supp. 72-6450.
12

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

14 Section 1. K.S.A. 2007 Supp. 72-6449 is hereby amended to read as
15 follows: 72-6449. (a) As used in this section, “school district” or “district”
16 means a school district authorized to make a levy under this section.

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

31 (c) The state board of education shall determine whether a district
32 may levy a tax under this section as 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 1.25;

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

39 (4) (A) subtract the amount determined under (2) from the amount
40 determined under (3). If the amount determined for the district under
41 this paragraph is a positive number and the district is authorized to adopt
42 and has adopted a local option budget in an amount equal to at least 31%
43 of the state financial aid for the school district, the district qualifies for

1 assignment of cost of living weighting and may levy a tax on the taxable
2 tangible property of the district for the purpose of financing the costs
3 that are attributable directly to assignment of the cost of living weighting
4 to enrollment of the district; or

5 (B) As an alternative to the authority provided in paragraph (4)(A), if
6 a district was authorized to make a levy pursuant to this section in school
7 year 2006-2007, such district shall remain authorized to levy such tax at
8 a rate necessary to generate revenue in the same amount generated in
9 school year 2006-2007 if: (i) The amount determined under paragraph
10 (4)(A) is a positive number; and (ii) the district continues to adopt a local
11 option budget in an amount equal to the state prescribed percentage in
12 effect in school year 2006-2007.

13 (d) No tax may be levied under this section unless the board of ed-
14 ucation adopts a resolution authorizing such a tax levy and publishes the
15 resolution at least once in a newspaper having general circulation in the
16 district. Except as provided by subsection (e), the resolution shall be pub-
17 lished in substantial compliance with the following form:

18 Unified School District No. _____,
19 _____ County, Kansas.

20 RESOLUTION

21 Be It Resolved that:

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

33 CERTIFICATE

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

37 _____
38 Clerk of the board of education.

39 All of the blanks in the resolution shall be filled. If no petition as spec-
40 ified above is filed in accordance with the provisions of the resolution,
41 the resolution authorizing the ad valorem tax levy shall become effective.
42 If a petition is filed as provided in the resolution, the board may notify
43 the county election officer to submit the question of whether such tax

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

11 *(e) The cost of living weighting of a district shall be determined by*
12 *the state board in each school year in which such weighting may be as-*
13 *signed to enrollment of the district as follows:*

14 *(1) Divide the amount determined under subsection (c)(4) of this sec-*
15 *tion, by the amount determined under subsection (c)(2) of this section;*

16 *(2) multiply the dividend determined under (1) by .135;*

17 *(3) multiply the district's state financial aid, excluding the amount*
18 *determined under this provision, by the lesser of the product determined*
19 *under (2) or .08; and*

20 *(4) divide the product determined under (3) by the base state aid per*
21 *pupil for the current school year. The quotient is the cost of living weight-*
22 *ing of the district.*

23 *All moneys received by a school district which is attributable to the*
24 *assignment of the cost of living weighting shall be expended solely for the*
25 *purpose of paying salaries.*

26 Sec. 2. K.S.A. 2007 Supp. 72-6449 and 72-6450 are hereby repealed.

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