

## CHAPTER 188

Substitute for HOUSE BILL No. 2310

AN ACT concerning school districts; relating to early childhood education services; relating to the state schools for the deaf and the blind; relating to school finance; amending K.S.A. 2006 Supp. 72-6449 and 72-6451 and repealing the existing sections.

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

New Section 1. (a) The legislative educational planning committee in collaboration with the 2010 commission shall study and make recommendations relating to early childhood education. The committee and commission shall:

(1) Develop a coordinated, comprehensive system for the delivery of early childhood education services;

(2) identify priorities for early childhood education services;

(3) identify barriers to service and gaps in service due to strict definition of boundaries between departments and agencies;

(4) facilitate interagency and interdepartmental cooperation toward the common goal of serving children;

(5) investigate and identify methodologies for the combining of funds across departmental boundaries to better serve children;

(6) propose actions needed to achieve coordination of funding and services across departmental lines;

(7) encourage and facilitate joint planning and coordination between the public and private sectors to better serve the needs of children;

(8) determine whether a centralized internet-based reporting system would provide a more efficient and effective system to comply with reporting requirements imposed by law;

(9) make recommendations relating to the design of a universal application form and single point of access for families in need of early childhood education services;

(10) evaluate and report on the performance and cost effectiveness of early childhood education services and make recommendations necessary to ensure that private entities and public agencies are accountable for the progress of children and that such services produce high quality opportunities for children;

(11) make recommendations to improve communication with local agencies which provide early childhood education services in order to keep such local agencies informed of the availability of state and federal moneys for early childhood education services and make recommendations to assist such local agencies in obtaining such state and federal moneys and the utilization of such moneys so as to avoid waste and abuse;

(12) conduct hearings to receive a wide variety of input from individuals and groups affected by and concerned with the quality, efficiency and cost of early childhood education services; and

(13) prepare a plan which recommends the establishment by January 1, 2009, of the office of early childhood education and the manner in which such office should be structured.

(b) For the purposes of conducting the study required by subsection (a), the commissioner of education, the secretary of the Kansas department of health and environment, the secretary of the state department of social and rehabilitation services and the executive director of the Kansas children's cabinet shall be ex officio members of the legislative educational planning committee and the 2010 commission.

(c) On or before December 31, 2007, the legislative educational planning committee shall submit a report of its activities to the governor and the legislature. Such report shall include the recommendations adopted by the committee and the 2010 commission and a copy of the plan adopted pursuant to paragraph (13) of subsection (a). The report shall include recommendations for changes in the law which are necessary to implement such recommendations and plan.

New Sec. 2. (a) On and after July 1, 2007, each person employed by the Kansas state school for the blind as a teacher or licensed personnel during a school year shall be paid compensation for such employment at a rate that is not less than the rate of compensation that is paid to a teacher or licensed personnel employed by unified school district no. 233, Olathe, Kansas, as of September 1 of the preceding school year, who has comparable or substantially the same levels of education and experience as

the person employed by the Kansas state school for the blind or, if no such teacher or licensed personnel is employed by such school district for the preceding school year, then such person employed by the Kansas state school for the blind shall be paid compensation at a rate that is not less than the rate of compensation that would be paid to such a teacher or licensed personnel employed by unified school district no. 233, Olathe, Kansas, as of September 1 of the preceding school year.

(b) As used in this section:

(1) "Teacher" means a teacher as defined by K.S.A. 76-11a04, and amendments thereto.

(2) "Licensed personnel" means a person who is required to hold a license and who is paid on the teacher salary schedule including, but not limited to, librarians, counselors and nurses.

New Sec. 3. (a) On and after July 1, 2007, each person employed by the Kansas state school for the deaf as a teacher or licensed personnel during a school year, shall be paid compensation for such employment at a rate that is not less than the rate of compensation that is paid to a teacher or licensed personnel employed by unified school district no. 233, Olathe, Kansas, as of September 1 of the preceding school year, who has comparable or substantially the same levels of education and experience as the person employed by the Kansas state school for the deaf or, if no such teacher or licensed personnel is employed by such school district for the preceding school year, then such person employed by the Kansas state school for the deaf shall be paid compensation at a rate that is not less than the rate of compensation that would be paid to such a teacher or licensed personnel employed by unified school district no. 233, Olathe, Kansas, as of September 1 of the preceding school year.

(b) As used in this section:

(1) "Teacher" means a teacher as defined by K.S.A. 76-11a04, and amendments thereto.

(2) "Licensed personnel" means a person who is required to hold a license and who is paid on the teacher salary schedule including, but not limited to, librarians, counselors and nurses.

Sec. 4. K.S.A. 2006 Supp. 72-6449 is hereby amended to read as follows: 72-6449. (a) As used in this section, "school district" or "district" means a school district authorized to make a levy under this section.

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

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

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

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

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

(4) (A) subtract the amount determined under (2) from the amount determined under (3). If the amount determined for the district under ~~(4) this paragraph~~ is a positive number and the district is authorized to adopt and has adopted a local option budget in an amount equal to ~~the state prescribed percentage in the current school year at least 31% of the state financial aid for the school district,~~ the district qualifies for assignment of cost of living weighting and may levy a tax on the taxable tangible property of the district for the purpose of financing the costs that are attributable directly to assignment of the cost of living weighting to enrollment of the district; or

(B) As an alternative to the authority provided in paragraph (4)(A),

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

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

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

RESOLUTION

Be It Resolved that:

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

CERTIFICATE

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

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

All of the blanks in the resolution shall be filled. If no petition as specified above is filed in accordance with the provisions of the resolution, the resolution authorizing the ad valorem tax levy shall become effective. If a petition is filed as provided in the resolution, the board may notify the county election officer to submit the question of whether such tax levy shall be authorized. If the board fails to notify the county election officer within 30 days after a petition is filed, the resolution shall be deemed abandoned and of no force and effect and no like resolution shall be adopted by the board within the nine months following publication of the resolution. If a majority of the votes cast in an election conducted pursuant to this provision are in favor of the resolution, such resolution shall be effective on the date of such election. If a majority of the votes cast are not in favor of the resolution, the resolution shall be deemed of no effect and no like resolution shall be adopted by the board within the nine months following such election.

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

Sec. 5. K.S.A. 2006 Supp. 72-6451 is hereby amended to read as follows: 72-6451. (a) As used in this section:

(1) "School district" or "district" means a school district which: (A) Has a declining enrollment; and (B) ~~for school year 2005-2006, has adopted a local option budget in an amount which equals at least 25%;~~ or (C) ~~for school year 2006-2007 and each school year thereafter, has adopted a local option budget in an amount which equals the state prescribed percentage~~ at least 31% of the state financial aid for the school district at the time the district applies to the state board of tax appeals for authority to make a levy pursuant to this section.

(2) "Declining enrollment" means an enrollment which has declined in amount from that of the preceding school year.

(b) (1) (A) A school district may levy an ad valorem tax on the taxable tangible property of the district each year for a period of time not to exceed two years in an amount not to exceed the amount authorized by the state board of tax appeals under this subsection for the purpose of financing the costs incurred by the state that are directly attributable to assignment of declining enrollment weighting to enrollment of the district. The state board of tax appeals may authorize the district to make a levy which will produce an amount that is not greater than the amount of revenues lost as a result of the declining enrollment of the district.

Such amount shall not exceed 5% of the general fund budget of the district in the school year in which the district applies to the state board of tax appeals for authority to make a levy pursuant to this section.

*(B) As an alternative to the authority provided in paragraph (1)(A), if a district was authorized to make a levy pursuant to this section in school year 2006-2007, such district shall remain authorized to make a levy at a rate necessary to generate revenue in the same amount that was generated in school year 2007-2008 if the district adopts a local option budget in an amount equal to the state prescribed percentage in effect in school year 2006-2007.*

(2) The board of tax appeals shall certify to the state board the amount authorized to be produced by the levy of a tax under this section.

(3) The state board shall prescribe guidelines for the data that school districts shall include in cases before the state board of tax appeals pursuant to this section.

(c) A district may levy the tax authorized pursuant to this section for a period of time not to exceed two years unless authority to make such levy is renewed by the state board of tax appeals. The state board of tax appeals may renew the authority to make such levy for periods of time not to exceed two years.

(d) The state board shall provide to the state board of tax appeals such school data and information requested by the state board of tax appeals and any other information deemed necessary by the state board.

(e) There is hereby established in every district a fund which shall be called the declining enrollment fund. Such fund shall consist of all moneys deposited therein or transferred thereto according to law. The proceeds from the tax levied by a district under authority of this section shall be credited to the declining enrollment fund of the district. The proceeds from the tax levied by a district credited to the declining enrollment fund shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state school district finance fund.

Sec. 6. K.S.A. 2006 Supp. 72-6449 and 72-6451 are hereby repealed.

Sec. 7. This act shall take effect and be in force from and after its publication in the statute book.

Approved May 11, 2007.

---