

SESSION OF 2011

**SUPPLEMENTAL NOTE ON SENATE SUBSTITUTE FOR
HOUSE BILL NO. 2251**

As Recommended by Senate Committee on
Education

Brief*

Senate Sub. for HB 2251 would reauthorize the school district property tax mill levy for the 2011–12 and 2012–13 school years. The bill also would extend the deadline for repeal of the \$20,000 residential property tax exemption to the end of tax year 2012.

Background

Original HB 2251 had two proponents, Representative Sheryl Spalding and a representative from Shawnee Mission School District. Original HB 2251 also had three opponents, representatives from the Kansas Association of School Boards, Weskan School District, and Schools for Quality Education. (Original HB 2251 would have required that a K–12 student be a Kansas resident to be eligible to be counted in a school district's enrollment for state aid calculations.)

The Senate Education Committee removed the contents of HB 2251 and replaced it with the contents of SB 228, thus creating Senate Sub. for HB 2251.

Under current law, all school districts are required to levy a general fund tax of 20 mills on the district's assessed valuation. When the uniform property tax levy is applied, \$20,000 of the appraised valuation of residential property is excluded. The original SB 228 would reauthorize the school

*Supplemental notes are prepared by the Legislative Research Department and do not express legislative intent. The supplemental note and fiscal note for this bill may be accessed on the Internet at <http://www.kslegislature.org>

district property tax mill levy for the next two school years and extend the deadline for repeal of the \$20,000 residential property tax exemption to the end of tax year 2012. There were no proponents or opponents to the original SB 228.

The Governor's budget recommendations for the Department of Education assume continuation of both the uniform 20 mill property tax levy and the \$20,000 residential property tax exemption for school finance purposes. If the law is not extended, local effort for support of school districts would decrease statewide by an estimated \$562 million in FY 2012 and would require additional State General Fund monies to make up the difference.