

HOUSE BILL No. 2010

By Select Committee on School Finance

6-22

9 AN ACT relating to school finance; concerning state aid for cost of living
10 weighting of qualifying school districts; amending section 12 of 2005
11 Senate Bill No. 43 and repealing the existing section.
12

13 WHEREAS, The housing costs for single family residences in certain
14 school districts exceed 125% of the statewide average: Now, therefore,
15 *Be it enacted by the Legislature of the State of Kansas:*

16 Section 1. Section 12 of 2005 Senate Bill No. 43 is hereby amended
17 to read as follows: (a) As used in this section, "school district" or "district"
18 means a school district authorized to make a levy under this section.

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

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

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

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

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

43 (4) subtract the amount determined under (2) from the amount de-

1 terminated under (3). If the amount determined for the district under (4)
2 is a positive number and the district is authorized to adopt and has
3 adopted a local option budget in an amount equal to the state prescribed
4 percentage in the current school year, the district qualifies for assignment
5 of cost of living weighting and may levy a tax on the taxable tangible
6 property of the district for the purpose of financing the costs that are
7 attributable directly to assignment of the cost of living weighting to en-
8 rollment of the district.

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

15 Unified School District No. _____,
16 _____ County, Kansas.

17 RESOLUTION

18 Be It Resolved that:

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

30 CERTIFICATE

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

34 _____
35 Clerk of the board of education.

36 All of the blanks in the resolution shall be filled. If no petition as spec-
37 ified above is filed in accordance with the provisions of the resolution,
38 the resolution authorizing the ad valorem tax levy shall become effective.
39 If a petition is filed as provided in the resolution, the board may notify
40 the county election officer to submit the question of whether such tax
41 levy shall be authorized. If the board fails to notify the county election
42 officer within 30 days after a petition is filed, the resolution shall be
43 deemed abandoned and of no force and effect and no like resolution shall

1 be adopted by the board within the nine months following publication of
2 the resolution. If a majority of the votes cast in an election conducted
3 pursuant to this provision are in favor of the resolution, such resolution
4 shall be effective on the date of such election. If a majority of the votes
5 cast are not in favor of the resolution, the resolution shall be deemed of
6 no effect and no like resolution shall be adopted by the board within the
7 nine months following such election.

8 (e) Any resolution adopted pursuant to this section for school year
9 2005-2006 shall not be subject to the provisions of subsection (d) relating
10 to publication, protest or election.

11 New Sec. 2. Each school district that is entitled to levy a tax to fi-
12 nance costs attributable to the cost of living weighting pursuant to section
13 1 is eligible for entitlement to an amount of cost of living state aid. En-
14 titlement of a district to cost of living state aid shall be determined by the
15 state board as provided in this subsection. The state board shall:

16 (1) Determine the amount of the assessed valuation per pupil in the
17 preceding school year of each district in the state that qualify for cost of
18 living weighting;

19 (2) rank the districts from low to high on the basis of the amounts of
20 assessed valuation per pupil determined under (1);

21 (3) identify the amount of the assessed valuation per pupil located at
22 the 75th percentile of the amounts ranked under (2);

23 (4) divide the assessed valuation per pupil of the district in the pre-
24 ceding school year by the amount identified under (3);

25 (5) subtract the ratio obtained under (4) from 1.0. If the resulting
26 ratio equals or exceeds 1.0, the eligibility of the district for entitlement
27 to cost of living state aid shall lapse. If the resulting ratio is less than 1.0,
28 the district is entitled to receive cost of living state aid in an amount which
29 shall be determined by the state board by multiplying the amount of the
30 local option budget of the district by such ratio. The product is the amount
31 of cost of living state aid the district is entitled to receive for the school
32 year.

33 (b) If the amount of appropriations for cost of living state aid is less
34 than the amount each district is entitled to receive for the school year,
35 the state board shall prorate the amount appropriated among the districts
36 in proportion to the amount each district is entitled to receive.

37 (c) The state board of education shall prescribe the dates upon which
38 the distribution of payments of cost of living state aid to school districts
39 shall be due. Payments of cost of living state aid shall be distributed to
40 districts on the dates prescribed by the state board. The state board shall
41 certify to the director of accounts and reports the amount due each dis-
42 trict, and the director of accounts and reports shall draw a warrant on the
43 state treasurer payable to the treasurer of the district. Upon receipt of

1 the warrant, the treasurer of the district shall credit the amount thereof
2 to the teacher salary fund.

3 (d) If any amount of cost of living state aid that is due to be paid
4 during the month of June of a school year pursuant to the other provisions
5 of this section is not paid on or before June 30 of such school year, then
6 such payment shall be paid on or after the ensuing July 1, as soon as
7 moneys are available therefor. Any payment of cost of living state aid that
8 is due to be paid during the month of June of a school year and that is
9 paid to school districts on or after the ensuing July 1 shall be recorded
10 and accounted for by school districts as a receipt for the school year
11 ending on the preceding June 30.

12 Sec. 3. Section 12 of 2005 Senate Bill No. 43 is hereby repealed.

13 Sec. 4. This act shall take effect and be in force from and after its
14 publication in the Kansas register.