

**HOUSE BILL No. 2495**

By Committee on Education

1-20

9 AN ACT concerning school districts; relating to school finance; relating  
10 to certain property tax exemptions; amending K.S.A. 2009 Supp. 79-  
11 201x and repealing the existing section.  
12

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

14 New Section 1. (a) The board of education of any school district may  
15 eliminate the property tax exemption provided by K.S.A. 79-201x, and  
16 amendments thereto, in the manner provided by this section. The elim-  
17 ination of the property exemption shall not be effective unless the board  
18 adopts a resolution and publishes such resolution at least once in a news-  
19 paper having general circulation in the district. The resolution shall be  
20 published in substantial compliance with the following form:

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

23 RESOLUTION

24 Be It Resolved that:

25 The board of education of the above-named school district shall be authorized to eliminate  
26 the \$20,000 property tax exemption applicable to the property tax levy specified by K.S.A.  
27 72-6431, and amendments thereto, on property used for residential purposes. This resolu-  
28 tion shall become effective, unless a petition in opposition to the same, signed by not less  
29 than 5% of the qualified electors of the school district, is filed with the county election  
30 officer of the home county of the school district within 30 days after the publication of this  
31 resolution. If a sufficient petition is filed, the county election officer shall submit the question  
32 of whether the property tax exemption shall be eliminated to the electors of the school  
33 district at a special, primary or general election as is specified by the board of education of  
34 the school district.

35 CERTIFICATE

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

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

41 All of the blanks in the resolution shall be filled. If no petition as spec-  
42 ified above is filed in accordance with the provisions of the resolution,  
43 the board may eliminate the property tax exemption. If a sufficient pe-

1 tition is filed as provided in the resolution, the board may notify the  
2 county election officer of the date of an election to be held to submit the  
3 question of whether the property tax exemption should be eliminated. If  
4 the board fails to notify the county election officer within 30 days after a  
5 sufficient petition is filed, the resolution shall be deemed abandoned and  
6 shall have no force and effect and no like resolution shall be adopted by  
7 the board within the nine months following publication of the resolution.  
8 If a sufficient petition is filed and the question is not approved by a  
9 majority of the voters of the district voting at an election thereon, the  
10 property tax exemption shall not be eliminated and no like resolution shall  
11 be adopted by the board within the nine months following publication of  
12 the resolution. If a majority of the voters voting at an election thereon  
13 approve the question, the board may eliminate the exemption.

14 (b) Any election held pursuant to this section shall be called and held  
15 in the manner provided by K.S.A. 10-120, and amendments thereto, or  
16 in accordance with the provisions of the mail ballot election act.

17 (c) All moneys derived from the elimination of the property tax ex-  
18 emption as authorized by this section shall be deposited directly into the  
19 special education fund of the district.

20 (d) When computing the amount of general state aid for a school  
21 district which has eliminated the property tax exemption as authorized by  
22 this section, the state board shall not deduct any moneys attributable to  
23 the elimination of such levy from the general state aid of the district.

24 (e) When computing the amount of the local option budget authority  
25 of a school which has eliminated the property tax exemption as authorized  
26 by this section, the state board shall not include any moneys attributable  
27 to the elimination of such levy when making such computation.

28 (f) This section shall be part of and supplemental to the school district  
29 finance and quality performance act.

30 Sec. 2. K.S.A. 2009 Supp. 79-201x is hereby amended to read as fol-  
31 lows: 79-201x. (a) For taxable years 2009 and 2010, the following de-  
32 scribed property, to the extent herein specified, shall be and is hereby  
33 exempt from the property tax levied pursuant to the provisions of K.S.A.  
34 72-6431, and amendments thereto: Property used for residential purposes  
35 to the extent of \$20,000 of its appraised valuation.

36 (b) *The provisions of this section shall not apply to property in school*  
37 *districts in which the exemption provided by this section has been elimi-*  
38 *nated pursuant to section 1, and amendments thereto.*

39 Sec. 3. K.S.A. 2009 Supp. 79-201x is hereby repealed.

40 Sec. 4. This act shall take effect and be in force from and after its  
41 publication in the statute book.