

HOUSE BILL No. 2078

By Committee on Education

1-18

1 AN ACT concerning property tax; relating to exemptions; authorizing
2 school districts to reduce or eliminate certain exemptions; amending
3 K.S.A. 2016 Supp. 79-201x and repealing the existing section.
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5 *Be it enacted by the Legislature of the State of Kansas:*

6 New Section 1. The board of education of a school district may
7 reduce or eliminate the property tax exemption specified in K.S.A. 79-
8 201x, and amendments thereto, in accordance with this section. No
9 reduction or elimination of such property tax exemption shall be effective
10 unless the board of education adopts a resolution and publishes such
11 resolution once in a newspaper having general circulation in the school
12 district. The resolution shall be published in substantial compliance with
13 the following form:

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

16 **RESOLUTION**

17 **Be It Resolved that:**

18 The board of education of the above-named school district shall be
19 authorized to reduce the \$20,000 property tax exemption applicable to the
20 property tax levy specified by K.S.A. 2016 Supp. 72-6470, and
21 amendments thereto, on property used for residential purposes. Such
22 exemption shall be reduced to \$_____. The reduction authorized by
23 this resolution shall be effective unless a petition in opposition to the same,
24 signed by not less than 5% of the qualified electors of the school district, is
25 filed with the county election officer of the home county of the school
26 district within 30 days after the publication of this resolution. If a petition
27 is filed, the county election officer shall submit the question of whether the
28 property tax exemption reduction shall be authorized in accordance with
29 the provisions of this resolution to the electors of the school district at the
30 next general election of the school district, as is specified by the board of
31 education of the school district.

32 **CERTIFICATE**

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

3 All of the blanks of the resolution shall be appropriately filled. The
4 blank following the phrase "reduced to" shall be filled with a specific
5 dollar amount that is less than \$20,000, or shall specify "\$0". If no petition
6 as specified above is filed in accordance with the provisions of the
7 resolution, the board may reduce the exemption as specified in the
8 resolution. If a petition is filed as provided in the resolution, the board may
9 notify the county election officer of the date of an election to be held to
10 submit the question of whether the property tax exemption reduction shall
11 be authorized. If the board fails to notify the county election officer within
12 30 days after a petition is filed, the resolution shall be deemed abandoned
13 and of no force and effect, and no like resolution shall be adopted by the
14 board within the nine months following publication of the resolution. If the
15 voters approve the question, the board may reduce the exemption as
16 specified in the resolution. Notwithstanding other provisions of law, the
17 increased property taxes attributable to the reduction of the exemption in
18 accordance with this section shall be deposited in the school district's
19 special education fund, and: (1) Shall not be a deduction from general state
20 aid; and (2) shall not increase a school district's local option budget or
21 local option budget authority.

22 (b) The board of education of a school district may submit the
23 question of whether to eliminate the \$20,000 property tax exemption
24 applicable to the property tax levy specified by K.S.A. 2016 Supp. 72-
25 6470, and amendments thereto, on property used for residential purposes
26 directly to the electors of the school district. Such election may be: (1) At a
27 special election called for such purpose; (2) by mail ballot; or (3) at the
28 next general election.

29 Sec. 2. K.S.A. 2016 Supp. 79-201x is hereby amended to read as
30 follows: 79-201x. *Subject to the provisions of section 1, and amendments*
31 *thereto*, for taxable years ~~2015 and 2016~~ 2017 and 2018, the following
32 described 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 2016 Supp. 72-6470, and amendments thereto: Property used for
35 residential purposes to the extent of \$20,000 of its appraised valuation.

36 New Sec. 3. The provisions of K.S.A. 79-201x and section 1, and
37 amendments thereto, are hereby expressly declared to be nonseverable. If
38 any provision of K.S.A. 79-201x or section 1, and amendments thereto, or
39 the application thereof to any person or circumstance, is held to be invalid
40 or unconstitutional, the entirety of such sections shall be null and void.

41 Sec. 4. K.S.A. 2016 Supp. 79-201x is hereby repealed.

42 Sec. 5. This act shall take effect and be in force from and after its
43 publication in the statute book.