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LEGISLATURE *of* THE STATE *of* KANSAS
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MEMORANDUM

To: Senate Committee on Education
From: Kansas Office of Revisor of Statutes
Date: February 15, 2024
Subject: SB 465—Additional Two Mill Levy

Senate Bill 465 would authorize local boards of education to levy up to two mills on the taxable tangible property in the school district for the purposes of school building safety, security and compliance with the Americans with disabilities act.

Currently, school district boards of education are authorized to make an annual capital outlay levy of up to eight mills for the purposes of the acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of buildings necessary for school district purposes, architectural expenses incidental thereto, the acquisition of building sites, the undertaking and maintenance of asbestos control projects, the acquisition of school buses and the acquisition of other equipment.

Section 1 of SB 465 would authorize such school boards to levy up to an additional two mills for the purpose of the acquisition, construction, reconstruction, repair, remodeling, additions to, furnishing and equipping of buildings necessary for: (1) School safety and security expenses; and (2) school building expenses to achieve or maintain compliance with the Americans with disabilities act. To make such levy, the school board would have to adopt a resolution stating the amount of mills to be levied and the levy may be made unless at least 10% of the qualified electors of the school district petition in opposition within 40 days after the last publication of the resolution. If such a petition is filed, the question of the levy would be voted on at an election called for that purpose or the next general election as specified by the board of education. The school board may levy less than the amount specified in the resolution without a subsequent resolution, but if the school board seeks to levy more than the amount specified or more than the years specified, the board may adopt a second resolution to that effect.

Sections 2 and 4 of the bill would require that any levy made by a school district pursuant to section 1 or the existing capital outlay statute, K.S.A. 72-53,113, be considered part of the school district's aggregate capital outlay levy and included in the determination of such school district's capital outlay state aid.

Additionally, the bill would make conforming and technical amendments.

SB 465 would take effect on July 1, 2024, upon publication in the statute book.

Capital Outlay State Aid (K.S.A. 72-53,126)

- Assessed valuation per pupil (AVPP) is rounded to nearest \$1,000 and ranked from highest to lowest
- The median AVPP is assigned the state aid computation percentage of 25%. The state aid computation percentage assigned to each district increases or decreases by 1 percentage point for each \$1,000 AVPP interval the district is above or below the median
- Multiply each district's levy amount by the applicable percentage

AVPP for each School District At \$1,000 increments	Capital outlay state aid=Levy amount x Applicable %
USD -----	22%
USD -----	23%
USD -----	24%
USD -----	Median AVPP 25%
USD -----	26%
USD -----	27%
USD -----	28%
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