

2023 Kansas Statutes

72-5160. Same; declining enrollment weighting; ad valorem tax levy authorized; limitations; dispositions of proceeds. (a) (1) (A) The board of education of a school district may levy an ad valorem tax on the taxable tangible property of the school district each year for a period of time not to exceed two years, unless authority to make such levy is renewed by the state board of tax appeals, in an amount not to exceed the amount authorized by the state board of tax appeals under this section for the purpose of financing the costs incurred by the state that are directly attributable to assignment of declining enrollment weighting to the enrollment of the school district. The state board of tax appeals may authorize the school district to make a levy that will produce an amount that is not greater than the amount of revenues lost as a result of the declining enrollment of the school district. Such amount shall not exceed 5% of the general fund budget of the school district in the school year in which the school district applies to the state board of tax appeals for authority to make a levy pursuant to this subsection. The state board of tax appeals may renew the authority to make such levy for periods of time not to exceed two years.

(B) For school year 2017-2018, as an alternative to the authority provided in subsection (a)(1)(A), if a school district was authorized to make a levy pursuant to K.S.A. 72-6451, prior to its repeal, in school year 2006-2007, such school district shall remain authorized to make a levy at a rate necessary to generate revenue equal to 1/2 of the amount that was generated in school year 2007-2008.

(2) The state board of tax appeals shall certify to the state board the amount authorized to be produced by the levy of a tax under this section.

(3) The state board shall prescribe guidelines for the data that school districts shall include in cases before the state board of tax appeals pursuant to this section. The state board shall provide to the state board of tax appeals such school data and information requested by the state board of tax appeals and any other information deemed necessary by the state board.

(b) There is hereby established in every school district a declining enrollment fund, which shall consist of all moneys deposited therein or transferred thereto according to law. The proceeds from the tax levied by a school district under authority of this section shall be credited to the declining enrollment fund of the school district. The proceeds from the tax levied by a school district credited to the declining enrollment fund shall be remitted to the state treasurer in accordance with the provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of each such remittance, the state treasurer shall deposit the entire amount in the state treasury to the credit of the state school district finance fund.

(c) In determining the amount produced by the tax levied by the school district under authority of this section, the state board shall include any moneys apportioned to the declining enrollment fund of the school district from taxes levied under the provisions of K.S.A. 79-5101 et seq. and 79-5118 et seq., and amendments thereto.

(d) The declining enrollment weighting of a school district shall be determined by the state board in each school year in which such weighting may be assigned to the enrollment of the school district. The state board shall divide the amount certified under subsection (a)(2) by the BASE aid. The resulting quotient is the declining enrollment weighting of the school district.

(e) As used in this section:

(1) "Declining enrollment" means an enrollment that has declined in amount from that of the second preceding school year.

(2) "School district" means a school district that: (A) Has a declining enrollment; and (B) has adopted a local foundation budget in an amount that equals at least 31% of the total foundation aid for the school district at the time the school district applies to the state board of tax appeals for authority to make a levy pursuant to this section.

(f) The provisions of this section shall expire on July 1, 2018.

History: L. 2017, ch. 95, § 32; July 1.