AN ACT concerning school districts; relating to supplemental general state aid; statewide levy for public schools, exemption therefrom; income tax checkoff for school district contributions; voluntary wage withholding for school district contributions, requirements and procedures; amending K.S.A. 2010 Supp. 72-6407, 72-6431, 72-6433d, 72-6434, 74-4939a and 79-201x and repealing the existing sections.

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

New Section 1. (a) There is hereby established in every school district a fund which shall be called the school district enhancement fund, which fund shall consist of all moneys deposited therein or transferred thereto according to law. Moneys in the school district enhancement fund shall be used solely for expenses incurred by the district in making district enhancements.

(b) As used in this section:

(1) "Basic instruction" means the activities dealing directly with the interaction between teachers and students whether provided in a school classroom, another location or through a different medium, such as the internet, television, radio or correspondence. The term "basic instruction" also includes the activities of aides and classroom assistants, including, but not limited to, clerks, graders and teaching machines which assist in the instructional process.

(2) "District enhancements" means: (A) The construction, repair, renovation or other improvement of any district facilities; (B) purchasing, leasing or otherwise acquiring equipment, uniforms and other items used for district-sponsored athletics and other extracurricular activities; and (C) any other improvements to the school district that are not directly attributable to basic instruction.

New Sec. 2. (a) For tax year 2011, and all tax years thereafter, each Kansas state individual income tax return form shall contain a designation as follows:

Unified school district no. ____ enhancement fund. Check if you wish to donate, in addition to your tax liability, or designate from your refund, $ ________.

(b) The director of taxation shall determine annually the total
amount designated for contribution as provided by subsection (a) for each
unified school district, and shall report such amount to the state treasurer
who shall credit such amount to the state school district enhancement
fund, which is hereby established in the state treasury. In the case where
donations are made as provided by subsection (a), the director shall remit
the entire amount thereof for each unified school district to the state
treasurer in accordance with the provisions of K.S.A. 75-4215, and
amendments thereto. Upon receipt of such remittance, the state treasurer
shall deposit such amount in the state treasury to the credit of the state
school district enhancement fund.

(c) On July 1 of each year, or as soon thereafter as such moneys are
available, the state treasurer shall issue warrants payable to the district
treasurer of each school district in an amount equal to the aggregate
amount of contributions and donations designated for such school district
as determined under subsection (b). Upon receipt of such warrant each
district treasurer shall deposit the amount of such warrant in the school
district enhancement fund established by section 1, and amendments
thereto.

New Sec. 3. (a) Every employer who is required under federal law
to withhold upon wages pursuant to the federal internal revenue code,
whenever the employee or wage recipient is a resident of Kansas, such
employer shall withhold and deduct from the wages of such employee an
amount designated by the employee to be contributed to a school district
enhancement fund established as provided in section 1, and amendments
thereto, as designated by the employee.

(b) Every such employer shall remit such amount designated by the
employee in the same manner as such employer remits withholding tax
pursuant to the provisions of K.S.A. 79-3295 et seq., and amendments
thereto, except that such employer shall record and keep separate
amounts contributed pursuant to the provisions of this section from
amounts withheld as taxes pursuant to the provisions of K.S.A. 79-3295
et seq., and amendments thereto. The director of taxation shall remit the
entire amount received under the provisions of this section for each
unified school district to the state treasurer in accordance with the
provisions of K.S.A. 75-4215, and amendments thereto. Upon receipt of
such remittance, the state treasurer shall deposit such amount in the state
treasury to the credit of the state school district enhancement fund.

(c) Moneys credited to the state school district enhancement fund
shall be distributed quarterly. On January 1, April 1, July 1 and October 1
of each year, or as soon thereafter as such moneys are available, the state
treasurer shall issue warrants payable to the district treasurer of each
school district in an amount equal to the aggregate amount of
contributions designated for such school district as determined under
subsection (b). Upon receipt of such warrant each district treasurer shall
deposit the amount of such warrant in the school district enhancement
fund established by section 1, and amendments thereto.
(d) The secretary may adopt rules and regulations necessary to
administer the provisions of this section.

New Sec. 4. On and after the effective date of this act for each fiscal
year commencing with fiscal year 2012, notwithstanding the provisions
of K.S.A. 74-4920, and amendments thereto, the employer contribution
rate for participating employers who are eligible employers as specified
in subsection (1) of K.S.A. 74-4931, and amendments thereto, shall be a
rate equal to the employer contribution rate established pursuant to
K.S.A. 74-4939, and amendments thereto, plus 2%. The employer
contributions required by this section shall be paid by each school district
in accordance with K.S.A. 74-4939a, and amendments thereto.

Sec. 5. K.S.A. 2010 Supp. 72-6407 is hereby amended to read as
follows: 72-6407. (a) (1) "Pupil" means any person who is regularly
enrolled in a district and attending kindergarten or any of the grades one
through 12 maintained by the district or who is regularly enrolled in a
district and attending kindergarten or any of the grades one through 12 in
another district in accordance with an agreement entered into under
authority of K.S.A. 72-8233, and amendments thereto, or who is regularly
enrolled in a district and attending special education services provided for
preschool-aged exceptional children by the district.
(2) Except as otherwise provided in paragraph (3) of this subsection,
a pupil in attendance full time shall be counted as one pupil. A pupil in
attendance part time shall be counted as that proportion of one pupil (to
the nearest \(\frac{1}{10}\)) that the pupil's attendance bears to full-time attendance. A
pupil attending kindergarten shall be counted as \(\frac{1}{2}\) pupil. A pupil enrolled
in and attending an institution of postsecondary education which is
authorized under the laws of this state to award academic degrees shall be
counted as one pupil if the pupil's postsecondary education enrollment
and attendance together with the pupil's attendance in either of the grades
11 or 12 is at least \(\frac{5}{6}\) time, otherwise the pupil shall be counted as that
proportion of one pupil (to the nearest \(\frac{1}{10}\)) that the total time of the pupil's
postsecondary education attendance and attendance in grade 11 or 12, as
applicable, bears to full-time attendance. A pupil enrolled in and attending
an area vocational school, area vocational-technical school or approved
vocational education program shall be counted as one pupil if the pupil's
vocational education enrollment and attendance together with the pupil's
attendance in any of grades nine through 12 is at least \(\frac{5}{6}\) time, otherwise
the pupil shall be counted as that proportion of one pupil (to the nearest
\(\frac{1}{10}\)) that the total time of the pupil's vocational education attendance and
attendance in any of grades nine through 12 bears to full-time attendance.
A pupil enrolled in a district and attending a non-virtual school and also attending a virtual school shall be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance at the non-virtual school bears to full-time attendance. Except as provided by this section for preschool-aged exceptional children and virtual school pupils, a pupil enrolled in a district and attending special education and related services, provided for by the district shall be counted as one pupil. A pupil enrolled in a district and attending special education and related services provided for by the district and also attending a virtual school shall be counted as that proportion of one pupil (to the nearest $\frac{1}{10}$) that the pupil's attendance at the non-virtual school bears to full-time attendance. A pupil enrolled in a district and attending special education and related services for preschool-aged exceptional children provided for by the district shall be counted as $\frac{1}{2}$ pupil. A preschool-aged at-risk pupil enrolled in a district and receiving services under an approved at-risk pupil assistance plan maintained by the district shall be counted as $\frac{1}{2}$ pupil. A pupil in the custody of the secretary of social and rehabilitation services or in the custody of the commissioner of juvenile justice and enrolled in unified school district No. 259, Sedgwick county, Kansas, but housed, maintained, and receiving educational services at the Judge James V. Riddel Boys Ranch, shall be counted as two pupils. Except as provided in section 1 of chapter 76 of the 2009 Session Laws of the state of Kansas, and amendments thereto, a pupil in the custody of the secretary of social and rehabilitation services or in the custody of the commissioner of juvenile justice and enrolled in unified school district No. 409, Atchison, Kansas, but housed, maintained and receiving educational services at the youth residential center located on the grounds of the former Atchison juvenile correctional facility, shall be counted as two pupils.

(3) A pupil residing at the Flint Hills job corps center shall not be counted. A pupil confined in and receiving educational services provided for by a district at a juvenile detention facility shall not be counted. A pupil enrolled in a district but housed, maintained, and receiving educational services at a state institution or a psychiatric residential treatment facility shall not be counted.

(b) "Preschool-aged exceptional children" means exceptional children, except gifted children, who have attained the age of three years but are under the age of eligibility for attendance at kindergarten.

(c) "At-risk pupils" means pupils who are eligible for free meals under the national school lunch act and who are enrolled in a district which maintains an approved at-risk pupil assistance plan.

(d) "Preschool-aged at-risk pupil" means an at-risk pupil who has attained the age of four years, is under the age of eligibility for attendance at kindergarten, and has been selected by the state board in accordance
with guidelines consonant with guidelines governing the selection of pupils for participation in head start programs.

(e) "Enrollment" means: (1) (A) Subject to the provisions of paragraph (1)(B), for districts scheduling the school days or school hours of the school term on a trimestral or quarterly basis, the number of pupils regularly enrolled in the district on September 20 plus the number of pupils regularly enrolled in the district on February 20 less the number of pupils regularly enrolled on February 20 who were counted in the enrollment of the district on September 20; and for districts not specified in this paragraph (1), the number of pupils regularly enrolled in the district on September 20; (B) a pupil who is a foreign exchange student shall not be counted unless such student is regularly enrolled in the district on September 20 and attending kindergarten or any of the grades one through 12 maintained by the district for at least one semester or two quarters or the equivalent thereof;

(2) if enrollment in a district in any school year has decreased from enrollment in the preceding school year, enrollment of the district in the current school year means whichever is the greater of (A) enrollment in the preceding school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils were enrolled, plus enrollment in the current school year of preschool-aged at-risk pupils, if any such pupils are enrolled, or (B) the sum of enrollment in the current school year of preschool-aged at-risk pupils, if any such pupils are enrolled and the average (mean) of the sum of (i) enrollment of the district in the current school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils are enrolled and (ii) enrollment in the preceding school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils were enrolled and (iii) enrollment in the school year next preceding the preceding school year minus enrollment in such school year of preschool-aged at-risk pupils, if any such pupils were enrolled; or

(3) the number of pupils as determined under K.S.A. 72-6447 or K.S.A. 2010 Supp. 72-6448, and amendments thereto.

(f) "Adjusted enrollment" means: (1) Enrollment adjusted by adding at-risk pupil weighting, program weighting, low enrollment weighting, if any, high density at-risk pupil weighting, if any, medium density at-risk pupil weighting, if any, nonproficient pupil weighting, if any, high enrollment weighting, if any, declining enrollment weighting, if any, school facilities weighting, if any, ancillary school facilities weighting, if any, cost of living weighting, if any, special education and related services weighting, KPERS weighting and transportation weighting to enrollment; or (2) adjusted enrollment as determined under K.S.A. 2010 Supp. 72-6457 or 72-6458, and amendments thereto.
(g) "At-risk pupil weighting" means an addend component assigned to enrollment of districts on the basis of enrollment of at-risk pupils.

(h) "Program weighting" means an addend component assigned to enrollment of districts on the basis of pupil attendance in educational programs which differ in cost from regular educational programs.

(i) "Low enrollment weighting" means an addend component assigned to enrollment of districts pursuant to K.S.A. 72-6412, and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such districts in comparison with costs attributable to maintenance of educational programs by districts having to which high enrollment weighting is assigned pursuant to K.S.A. 2010 Supp. 72-6442b, and amendments thereto.

(j) "School facilities weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to commencing operation of new school facilities.

(k) "Transportation weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to the provision or furnishing of transportation.

(l) "Cost of living weighting" means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 2010 Supp. 72-6449, and amendments thereto, apply on the basis of costs attributable to the cost of living in the district.

(m) "Ancillary school facilities weighting" means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 72-6441, and amendments thereto, apply on the basis of costs attributable to commencing operation of new school facilities. Ancillary school facilities weighting may be assigned to enrollment of a district only if the district has levied a tax under authority of K.S.A. 72-6441, and amendments thereto, and remitted the proceeds from such tax to the state treasurer. Ancillary school facilities weighting is in addition to assignment of school facilities weighting to enrollment of any district eligible for such weighting.

(n) "Juvenile detention facility" has the meaning ascribed thereto by K.S.A. 72-8187, and amendments thereto.

(o) "Special education and related services weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to provision of special education and related services for pupils determined to be exceptional children.

(p) "Virtual school" means any school or educational program that:

1. Is offered for credit;
2. Uses distance-learning technologies which predominately use internet-based methods to deliver instruction;
3. Involves instruction that occurs asynchronously with the teacher and pupil in separate locations; and
4. Requires the pupil to make academic
progress toward the next grade level and matriculation from kindergarten through high school graduation; (5) requires the pupil to demonstrate competence in subject matter for each class or subject in which the pupil is enrolled as part of the virtual school; and (6) requires age-appropriate pupils to complete state assessment tests.

(q) "Declining enrollment weighting" means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 2010 Supp. 72-6451, and amendments thereto, apply on the basis of reduced revenues attributable to the declining enrollment of the district.

(r) "High enrollment weighting" means an addend component assigned to enrollment of districts pursuant to K.S.A. 2010 Supp. 72-6442b, and amendments thereto, on the basis of costs attributable to maintenance of educational programs by such districts as a correlate to low enrollment weighting assigned to enrollment of districts pursuant to K.S.A. 72-6412, and amendments thereto.

(s) "High density at-risk pupil weighting" means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 2010 Supp. 72-6455, and amendments thereto, apply.

(t) "Nonproficient pupil" means a pupil who is not eligible for free meals under the national school lunch act and who has scored less than proficient on the mathematics or reading state assessment during the preceding school year and who is enrolled in a district which maintains an approved proficiency assistance plan.

(u) "Nonproficient pupil weighting" means an addend component assigned to enrollment of districts on the basis of enrollment of nonproficient pupils pursuant to K.S.A. 2010 Supp. 72-6454, and amendments thereto.

(v) "Psychiatric residential treatment facility" has the meaning ascribed thereto by K.S.A. 72-8187, and amendments thereto.

(w) "Medium density at-risk pupil weighting" means an addend component assigned to enrollment of districts to which the provisions of K.S.A. 2010 Supp. 72-6459, and amendments thereto, apply.

(x) "KPERS weighting" means an addend component assigned to enrollment of districts on the basis of costs attributable to school districts' employer contributions to the Kansas public employees retirement system.

Sec. 6. K.S.A. 2010 Supp. 72-6431 is hereby amended to read as follows: 72-6431. (a) The board of each district shall levy an ad valorem tax upon the taxable tangible property of the district in the school years specified in subsection (b) for the purpose of:

(1) Financing that portion of the district's general fund budget which is not financed from any other source provided by law;

(2) paying a portion of the costs of operating and maintaining public
schools in partial fulfillment of the constitutional obligation of the legislature to finance the educational interests of the state; and

(3) with respect to any redevelopment district established prior to July 1, 1997, pursuant to K.S.A. 12-1771, and amendments thereto, paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the district.

(b) The tax required under subsection (a) shall be levied at a rate of 20 25 mills in the school year 2009-2010 2011-2012 and at a rate of 35 mills in the school year 2010-2011 2012-2013.

(c) The proceeds from the tax levied by a district under authority of this section, except the proceeds of such tax levied for the purpose of paying a portion of the principal and interest on bonds issued by cities under authority of K.S.A. 12-1774, and amendments thereto, for the financing of redevelopment projects upon property located within the district, shall be deposited in the general fund of the district.

(d) On June 6 of each year, the amount, if any, by which a district's local effort exceeds the amount of the district's state financial aid, as determined by the state board, shall be remitted to the state treasurer. Upon receipt of any such remittance, the state treasurer shall deposit the same in the state treasury to the credit of the state school district finance fund.

(e) No district shall proceed under K.S.A. 79-1964, 79-1964a or 79-1964b, and amendments thereto.

Sec. 7. K.S.A. 2010 Supp. 72-6433d is hereby amended to read as follows: 72-6433d. (a) (1) The provisions of this subsection shall apply in any school year in which the amount of base state aid per pupil is $4,433 or less.

(2) The board of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the base state aid per pupil was $4,433 or which does not exceed an amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(b) (1) The provisions of this subsection shall apply in any school year in which the amount appropriated for state aid for special education and related services is less than the amount appropriated for state aid for special education and related services in school year 2008-2009.

(2) The board of education of any school district may adopt a local option budget which does not exceed the local option budget calculated as if the district received state aid for special education and related services equal to the amount of state aid for special education and related services received in school year 2008-2009, or which does not exceed an
amount as authorized by K.S.A. 72-6433, and amendments thereto, whichever is greater.

(c) The board of education of any school district may exercise the authority granted under subsection (a) or (b) or both subsections (a) and (b).

(d) To the extent that the provisions of K.S.A. 72-6433, and amendments thereto, conflict with this section, this section shall control.

(e) The provisions of this section shall expire on June 30, 2012. The local option budget of a school district adopting a local option budget under this section shall be determined as follows:

(1) Determine the adjusted enrollment of the school district, excluding special education weighting;

(2) multiply the number determined under paragraph (1) by $4,433;

(3) add the amount of state aid for special education or related services received by the school district in school year 2009-2010 to the product obtained under paragraph (2);

(4) add the amount disbursed to the school district in the current school year under K.S.A. 2010 Supp. 74-4939a, and amendments thereto; and

(5) multiply the sum obtained under paragraph (4) by the percentage of the state financial aid stated in the local option budget resolution adopted by the board of education. The resulting product is the local option budget of the school district.

Sec. 8. K.S.A. 2010 Supp. 72-6434 is hereby amended to read as follows: 72-6434. (a) In each school year, each district that has adopted a local option budget is eligible for entitlement to an amount of supplemental general state aid. Except as provided by K.S.A. 2010 Supp. 72-6434b, and amendments thereto, entitlement of a district to supplemental general state aid shall be determined by the state board as provided in this subsection. The state board shall:

(1) Determine the amount of the assessed valuation per pupil in the preceding school year of each district in the state;

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

(3) identify the amount of the assessed valuation per pupil located at the 81.2 91.09 percentile of the amounts ranked under paragraph (2);

(4) divide the assessed valuation per pupil of the district in the preceding school year by the amount identified under paragraph (3);

(5) subtract the ratio obtained under (4) from 1.0. If the resulting ratio equals or exceeds 1.0, the eligibility of the district for entitlement to supplemental general state aid shall lapse. If the resulting ratio is less than 1.0, the district is entitled to receive supplemental general state aid in an amount which shall be determined by the state board by multiplying the
amount of the local option budget of the district by such ratio. The
product is the amount of supplemental general state aid the district is
entitled to receive for the school year. (A) If the quotient obtained under
paragraph (4) is less than 1.0, the state board shall subtract the quotient
under paragraph (4) from 1.0 and multiply the difference by the amount
of the local option budget of the district. The resulting product is the
amount of supplemental general state aid the district is entitled to receive
for the school year.

(B) If the quotient obtained under paragraph (4) equals or exceeds
1.0, the eligibility of the district for entitlement to supplemental general
state aid shall lapse.

(b) If the amount of appropriations for supplemental general state
aid is less than the amount each district is entitled to receive for the
school year, the state board shall prorate the amount appropriated among
the districts in proportion to the amount each district is entitled to receive.

(c) The state board shall prescribe the dates upon which the
distribution of payments of supplemental general state aid to school
districts shall be due. Payments of supplemental general state aid shall be
distributed to districts on the dates prescribed by the state board. The state
board shall certify to the director of accounts and reports the amount due
each district, and the director of accounts and reports shall draw a warrant
on the state treasurer payable to the treasurer of the district. Upon receipt
of the warrant, the treasurer of the district shall credit the amount thereof
to the supplemental general fund of the district to be used for the
purposes of such fund.

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

(e) (1) Except as provided by paragraph (2), moneys received as
supplemental general state aid shall be used to meet the requirements
under the school performance accreditation system adopted by the state
board, to provide programs and services required by law and to improve
student performance.

(2) Amounts of supplemental general state aid attributable to any
percentage over 25% of state financial aid determined for the current
school year may be transferred to the capital improvements fund of the
district and the capital outlay fund of the district if such transfers are
specified in the resolution authorizing the adoption of a local option budget in excess of 25%.

(f) For the purposes of determining the total amount of state moneys paid to school districts, all moneys appropriated as supplemental general state aid shall be deemed to be state moneys for educational and support services for school districts.

Sec. 9. K.S.A. 2010 Supp. 74-4939a is hereby amended to read as follows: 74-4939a. On and after the effective date of this act for each fiscal year commencing with fiscal year 2005, notwithstanding the provisions of K.S.A. 74-4939, and amendments thereto, or any other statute, all moneys appropriated for the department of education from the state general fund commencing with fiscal year 2005, and each ensuing fiscal year thereafter, by appropriation act of the legislature, in the KPERS — employer contributions account and all moneys appropriated for the department of education from the state general fund or any special revenue fund for each fiscal year commencing with fiscal year 2005, and each ensuing fiscal year thereafter, by any such appropriation act in that account or any other account for payment of employer contributions for school districts, shall be distributed by the department of education to school districts in accordance with this section. Notwithstanding the provisions of K.S.A. 74-4939, and amendments thereto, the department of education shall disburse to each school district that is an eligible employer as specified in subsection (1) of K.S.A. 74-4931, and amendments thereto, an amount certified by the board of trustees of the Kansas public employees retirement system which is equal to the participating employer's obligation of such school district to the system in accordance with policies and procedures which are hereby authorized and directed to be adopted by the department of education for the purposes of this section and in accordance with any requirements prescribed by the board of trustees of the Kansas public employees retirement system. Upon receipt of each such disbursement of moneys, the school district shall deposit the entire amount thereof into the general fund of the school district and transfer an equal amount to the special retirement contributions fund of the school district, which shall be established by the school district in accordance with such policies and procedures and which shall be used for the sole purpose of receiving such disbursements from the department of education and making the remittances to the system in accordance with this section and such policies and procedures. Upon receipt of each such disbursement of moneys from the department of education, the school district shall remit, in accordance with the provisions of such policies and procedures and in the manner and on the date or dates prescribed by the board of trustees of the Kansas public employees retirement system, an equal amount to the Kansas public
employees retirement system from the special retirement contributions
fund of the school district to satisfy such school district's obligation as a
participating employer. Notwithstanding the provisions of K.S.A. 74-
4939, and amendments thereto, each school district that is an eligible
employer as specified in subsection (1) of K.S.A. 74-4931, and
amendments thereto, shall show within the budget of such school district
all amounts received from disbursements into the special retirement
contributions fund of such school district. Notwithstanding the provisions
of any other statute, no official action of the school board of such school
district shall be required to approve a remittance to the system in
accordance with this section and such policies and procedures. All
remittances of moneys to the system by a school district in accordance
with this subsection and such policies and procedures shall be deemed to
be expenditures of the school district.
Sec. 10. K.S.A. 2010 Supp. 79-201x is hereby amended to read as
follows: 79-201x. For taxable years 2009 and 2010, 2011 and 2012, the
following described property, to the extent herein specified, shall be and
is hereby exempt from the property tax levied pursuant to the provisions
of K.S.A. 72-6431, and amendments thereto: Property used for residential
purposes to the extent of $20,000 of its appraised valuation.
Sec. 11. K.S.A. 2010 Supp. 72-6407, 72-6431, 72-6433d, 72-6434,
74-4939a and 79-201x are hereby repealed.
Sec. 12. This act shall take effect and be in force from and after its
publication in the statute book.