

## 2017 Kansas Statutes

**72-6475. Authorization of ad valorem tax levy for cost-of-living expenses; limitations; disposition of proceeds.** (a) The board of education of any school district to which the provisions of this subsection apply may levy a tax on the taxable tangible property within the school district for school years 2015-2016 and 2016-2017 in an amount not to exceed the amount authorized for school year 2014-2015 pursuant to K.S.A. 2014 Supp. 72-6449, prior to its repeal, for the purpose set forth in K.S.A. 2014 Supp. 72-6449, prior to its repeal. The provisions of this subsection apply to any school district that imposed a levy pursuant to K.S.A. 2014 Supp. 72-6449, prior to its repeal, for school year 2014-2015.

(b) The board of education of any school district which would have been eligible to levy an ad valorem tax pursuant to K.S.A. 2014 Supp. 72-6449, prior to its repeal, for school year 2015-2016 or 2016-2017, may levy a tax on the taxable tangible property within the school district for the purpose of financing the costs incurred by the school district that are attributable directly to the cost of paying cost-of-living salaries and wages in an amount not to exceed the amount such school district would have been authorized to levy under K.S.A. 2014 Supp. 72-6449, prior to its repeal.

(c) No tax may be levied under this section unless the board of education adopts a resolution authorizing such a tax levy and publishes the resolution at least once in a newspaper having general circulation in the school district. The resolution shall be published in substantial compliance with the following form:

Unified School District No. \_\_\_\_\_,

\_\_\_\_\_ County, Kansas.

### RESOLUTION

Be It Resolved that:

The board of education of the above-named school district shall be authorized to levy an ad valorem tax in an amount not to exceed the amount necessary to finance the costs attributable directly to the cost of paying cost-of-living salaries and wages. The ad valorem tax authorized by this resolution may be levied unless a petition in opposition to the same, signed by not less than 5% of the qualified electors of the school district, is filed with the county election officer of the home county of the school district within 30 days after the publication of this resolution. If a petition is filed, the county election officer shall submit the question of whether the levy of such a tax shall be authorized in accordance with the provisions of this resolution to the electors of the school district at the next general election of the school district, as is specified by the board of education of the school district.

### CERTIFICATE

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

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

All of the blanks in the resolution shall be filled. If no petition as specified above is filed in accordance with the provisions of the resolution, the resolution authorizing the ad valorem tax levy shall become effective. If a petition is filed as provided in the resolution, the board may notify the county election officer to submit the question of whether such tax levy shall be authorized. If the board fails to notify the county election officer within 30 days after a petition is filed, the resolution shall be deemed abandoned and of no force and effect and no like resolution shall be adopted by the board within the nine months following publication of the resolution. If a majority of the votes cast in an election conducted pursuant to this provision are in favor of the resolution, such resolution shall be effective on the date of such election. If a majority of the votes cast are not in favor of the resolution, the resolution shall be deemed of no effect and no like resolution shall be adopted by the board within the nine months following such election.

(d) The proceeds from any tax levied by a school district under authority of this section 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 and shall credit the same to the state school finance fund. All moneys remitted to the state treasurer pursuant to this subsection shall be used for 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.

(e) The provisions of this section shall be effective from and after July 1, 2015, through June 30, 2017.

**History:** L. 2015, ch. 4, § 16; Apr. 2.