

## 2019 Kansas Statutes

### **72-5159. Same; cost-of-living weighting; ad valorem tax levy authorized; limitations; protest petition; disposition of proceeds.**

(a) Subject to subsection (b), the board of education of a school district may levy a tax on the taxable tangible property within the school district for the purpose of financing the costs incurred by the state that are attributable directly to assignment of the cost-of-living weighting to the enrollment of the school district.

(b) The state board shall determine whether a school district may levy a tax under this section as follows:

(1) Determine the statewide average appraised value of single family residences for the calendar year preceding the current school year;

(2) multiply the amount determined under subsection (b)(1) by 1.25;

(3) determine the average appraised value of single family residences in each school district for the calendar year preceding the current school year; and

(4) subtract the amount determined under subsection (b)(2) from the amount determined under subsection (b)(3). If the amount determined for the school district is a positive number and the school district has adopted a local option budget in an amount equal to at least 31% of the total foundation aid for the school district, the school district qualifies for assignment of cost-of-living weighting and may levy a tax on the taxable tangible property of the school district for the purpose of financing the costs that are attributable directly to assignment of the cost-of-living weighting to the enrollment of the school district.

(c) (1) 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. Except as provided by subsection (e), 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 assignment of cost-of-living weighting to the enrollment of the school district. 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.

(2) All of the blanks in the resolution shall be filled appropriately. 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 is in favor of the resolution, such resolution shall be effective on the date of such election. If a majority of the votes cast is not in favor of the resolution, the resolution shall be deemed of no force and effect and no like resolution shall be adopted by the board within the nine months following such election.

(d) There is hereby established in every school district a cost-of-living fund, which shall consist of all moneys deposited therein or transferred thereto in accordance with law. All moneys derived from a tax imposed pursuant to this section shall be credited to the cost-of-living fund. The proceeds from the tax levied by a school district credited to the cost-of-living 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.

(e) In determining the amount produced by the tax levied by the school district under the authority of this section, the state board shall include any moneys apportioned to the cost-of-living 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.

(f) The cost-of-living 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 as follows:

- (1) Divide the amount determined under subsection (b)(4) by the amount determined under subsection (b)(2);
- (2) multiply the quotient determined under subsection (f)(1) by 0.095;
- (3) multiply the school district's total foundation aid for the current school year, excluding the amount determined under this provision, by the lesser of the product determined under subsection (f)(2) or 0.05; and
- (4) divide the product determined under subsection (f)(3) by the BASE aid for the current school year. The quotient is the cost-of-living weighting of the school district.

**History:** L. 2017, ch. 95, § 31; July 1.