

## HOUSE BILL No. 2837

By Representatives Patterson, Carter, S. Sharp and Merrick, Aurand, Barbieri-Lightner, Boyer, Campbell, Gordon, Huebert, Huff, Huntington, Judy Morrison, Neighbor, Novascone, O'Malley, Owens, Siegfried, Sloan, Yoder and Yonally

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12 AN ACT relating to school districts; concerning school districts with less  
13 than 100 pupils; providing for the transfer of territory of school dis-  
14 tricts; authorizing the levy of an ad valorem tax for the enhancement  
15 of teachers' salaries; providing for cost of living weighting; amending  
16 K.S.A. 2003 Supp. 72-6407 and repealing the existing section.  
17

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

19 New Section 1. (a) After the effective date of this act, whenever the  
20 enrollment of pupils in a school district is certified pursuant to K.S.A. 72-  
21 6419, and amendments thereto, and the total enrollment is less than 100  
22 pupils, the provisions of this act shall apply to any such school district.

23 (b) Any school district to which this act applies shall have all its ter-  
24 ritory assigned to one or more other school districts not later than June  
25 1 of the school year following the school year in which the total student  
26 enrollment was certified as less than 100 pupils in accordance with sub-  
27 section (a).

28 New Sec. 2. (a) On or before the next June 1 after a school has  
29 become subject to this act pursuant to section 1, and amendments  
30 thereto, the school board of the district shall submit to the state board of  
31 education a transfer plan for the attachment of its territory to one or more  
32 other school districts. The plan shall specify the following:

- 33 (1) The disposition of property, records and funds of the district;
- 34 (2) the territory to be transferred to one or more other named school  
35 districts;
- 36 (3) recommendations regarding the payment of bonded indebtedness  
37 relating to the territory to be transferred, if any; and
- 38 (4) such other matters as the school board deems appropriate.

39 (b) The state board of education shall provide technical assistance to  
40 the school district in the development of such plan.

41 (c) Upon receipt of a transfer plan pursuant to subsection (a), the  
42 state board of education shall conduct a hearing in the school district.

43 (d) Notice of the public hearing shall be given by publication by the

1 state board of education for two consecutive weeks in a newspaper of  
2 general circulation in the unified district from which territory is to be  
3 transferred, the last publication to be not more than 10 nor less than  
4 three days prior to the date of the hearing. The notice shall state the time  
5 and place of the hearing and shall give a summary description of the  
6 territory proposed to be transferred.

7 (e) Prior to issuing an order, the state board shall consider the  
8 following:

- 9 (1) City boundaries and the area within three miles surrounding any  
10 city with more than one district in the area;
- 11 (2) available capacity of districts involved in the territory transfer to  
12 serve existing or additional students;
- 13 (3) condition and age of buildings and physical plant;
- 14 (4) overall costs including renovation of existing buildings versus  
15 construction;
- 16 (5) cost of bussing;
- 17 (6) food service;
- 18 (7) administration and teachers;
- 19 (8) areas of interest including access and distances for parents to  
20 travel to participate in student activities;
- 21 (9) matters of commerce, including regular shopping areas, meeting  
22 places, community activities and youth activities;
- 23 (10) districts that are landlocked with changing demographics that  
24 cause declining enrollment; and
- 25 (11) effect on students living in the area.

26 The foregoing shall not be deemed to limit the factors which the state  
27 board of education may consider.

28 (f) Within 90 days after a public hearing is held, the state board of  
29 education shall issue its order either approving the transfer plan, or ap-  
30 proving the same with such amendments as it deems appropriate.

31 New Sec. 3. All transfers of school territory shall be effective on the  
32 June 1 as specified in subsection (b) of section 1, and amendments  
33 thereto, except as otherwise provided by this act.

34 (a) The territory transferred and the taxable tangible property therein  
35 shall be subject to taxes levied, except for bonds and other indebtedness  
36 incurred theretofore, by the receiving district as of the last day of De-  
37 cember of the year preceding such first day of June; and

38 (b) for election purposes the transfer of school territory shall be ef-  
39 fective on the date specified in the transfer order of the state board of  
40 education.

41 New Sec. 4. The state board may make and issue amendatory or  
42 supplementary orders at any time to correct errors, supply detail, clarify  
43 or complete any transfer order previously made. Such an order may also

1 be made by the state board as to any boundary description or election.  
 2 New Sec. 5. (a) The board of any district which is qualified under  
 3 subsection (b) and authorized under subsection (c) to levy an ad valorem  
 4 tax on the taxable tangible property of the district each year in an amount  
 5 not to exceed the amount authorized by the state board of tax appeals  
 6 under this section may make such levy for the purpose of financing the  
 7 costs incurred by the state that are directly attributable to assignment of  
 8 weighting to cost of living enrollment of the district. The state board of  
 9 tax appeals may authorize the district to make a levy which will produce  
 10 an amount that is not greater than the amount of costs that are directly  
 11 attributable to assignment of the cost of living weighting to enrollment  
 12 of the district for each school year in which the district is eligible for such  
 13 weighting.

14 (b) The state board of education shall determine the qualification of  
 15 a district for authority to levy an ad valorem tax under this section as  
 16 follows:

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

19 (2) multiply the amount determined under (1) by a factor of 1.25;

20 (3) determine the average appraised value of single family residence  
 21 in each school district for the calendar year preceding the current school  
 22 year;

23 (4) subtract the amount determined under (2) from the amount de-  
 24 termined under (3). If the amount determined for the district under (4)  
 25 is a positive number and the district is authorized to adopt and has  
 26 adopted a local option budget in an amount equal to the state prescribed  
 27 percentage of the amount of state financial aid determined for the district  
 28 in the current school year, the district qualifies for assignment of cost of  
 29 living weighting and for authority to levy an ad valorem tax on the taxable  
 30 tangible property of the district for the purpose of financing the costs  
 31 incurred by the state that are directly attributable to assignment of the  
 32 cost of living weighting to enrollment of the district.

33 (c) The levy of an ad valorem tax under authority of this section shall  
 34 require the board to pass a resolution authorizing such a tax levy and to  
 35 publish the resolution once in a newspaper having general circulation in  
 36 the district. The resolution shall be published in substantial compliance  
 37 with the following form:

38 Unified School District No. \_\_\_\_\_,  
 39 \_\_\_\_\_ County, Kansas.

RESOLUTION

41 Be It Resolved that:

42 The board of education of the above-named school district shall be authorized to levy an  
 43 ad valorem tax in an amount not to exceed the amount necessary to finance the costs incurred

1 by the state that are directly attributable to assignment of cost of living weighting to en-  
 2 rollment of the district. The ad valorem tax authorized by this resolution may be levied  
 3 unless a petition in opposition to the same, signed by not less than 5% of the qualified  
 4 electors of the school district, is filed with the county election officer of the home county  
 5 of the school district within 30 days after the publication of this resolution. In the event that  
 6 a petition is filed, the county election officer shall submit the question of whether the levy  
 7 of such a tax shall be authorized in accordance with the provisions of this resolution to the  
 8 electors of the school district the next general election, as is specified by the board of  
 9 education of the school district.

10 CERTIFICATE

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

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

16 All of the blanks in the resolution shall be appropriately filled. If no  
 17 petition as specified above is filed in accordance with the provisions of  
 18 the resolution, the resolution authorizing the ad valorem tax levy shall  
 19 become effective. If a petition is filed as provided in the resolution, the  
 20 board may notify the county election officer to submit the question of  
 21 whether the ad valorem tax levy shall be authorized. If the board fails to  
 22 notify the county election officer within 30 days after a petition is filed,  
 23 the resolution shall be deemed abandoned and of no force and effect and  
 24 no like resolution shall be adopted by the board within the nine months  
 25 following publication of the resolution. If a majority of the votes cast in  
 26 an election conducted pursuant to this provision are in favor of the res-  
 27 olution then such resolution shall be effective on the date of such election.  
 28 If a majority of the votes cast are not in favor of the resolution, the res-  
 29 olution shall be deemed of no effect and no like resolution shall be  
 30 adopted by the board within the nine months following such election.

31 (d) The state board of education shall certify to the state board of tax  
 32 appeals the qualification of a district for authority to levy an ad valorem  
 33 tax under this section and the amount necessary to be produced by the  
 34 tax levy.

35 (e) The state board of tax appeals may adopt rules and regulations  
 36 necessary to properly effectuate the provisions of this section.

37 (f) The proceeds from the tax levied by the district under authority  
 38 of this section shall be remitted to the state treasurer. Upon receipt of  
 39 such remittance, the state treasurer shall deposit the same in the state  
 40 treasury to the credit of the state school district finance fund.

41 New Sec. 6. (a) The cost of living weighting of a district shall be  
 42 determined in each school year in which such weighting may be assigned  
 43 to enrollment of the district as follows:

1 (1) Divide the amount determined under subsection (b)(4) of section  
2 5, and amendments thereto, by the amount determined under subsection  
3 (b)(2) of section 5, and amendments thereto;  
4 (2) multiply the factor determined under (1) by .16;  
5 (3) multiply the district's state financial aid, excluding the amount  
6 determined under this provision, by the lesser of the factor determined  
7 under (2) or .05; and  
8 (4) divide the amount determined under (3) by the base state aid per  
9 pupil for the current school year. The quotient is the cost of living weight-  
10 ing of the district.

11 (b) Amounts received by a district as the result of assignment of cost  
12 of living weighting to enrollment shall be expended for enhancement of  
13 teachers' salaries.

14 Sec. 7. K.S.A. 2003 Supp. 72-6407 is hereby amended to read as  
15 follows: 72-6407. (a) "Pupil" means any person who is regularly enrolled  
16 in a district and attending kindergarten or any of the grades one through  
17 12 maintained by the district or who is regularly enrolled in a district and  
18 attending kindergarten or any of the grades one through 12 in another  
19 district in accordance with an agreement entered into under authority of  
20 K.S.A. 72-8233, and amendments thereto, or who is regularly enrolled in  
21 a district and attending special education services provided for preschool-  
22 aged exceptional children by the district. Except as otherwise provided  
23 in this subsection, a pupil in attendance full time shall be counted as one  
24 pupil. A pupil in attendance part time shall be counted as that proportion  
25 of one pupil (to the nearest  $\frac{1}{10}$ ) that the pupil's attendance bears to full-  
26 time attendance. A pupil attending kindergarten shall be counted as  $\frac{1}{2}$   
27 pupil. A pupil enrolled in and attending an institution of postsecondary  
28 education which is authorized under the laws of this state to award aca-  
29 demic degrees shall be counted as one pupil if the pupil's postsecondary  
30 education enrollment and attendance together with the pupil's attend-  
31 ance in either of the grades 11 or 12 is at least  $\frac{5}{6}$  time, otherwise the  
32 pupil shall be counted as that proportion of one pupil (to the nearest  $\frac{1}{10}$ )  
33 that the total time of the pupil's postsecondary education attendance and  
34 attendance in grade 11 or 12, as applicable, bears to full-time attendance.  
35 A pupil enrolled in and attending an area vocational school, area voca-  
36 tional-technical school or approved vocational education program shall be  
37 counted as one pupil if the pupil's vocational education enrollment and  
38 attendance together with the pupil's attendance in any of grades nine  
39 through 12 is at least  $\frac{5}{6}$  time, otherwise the pupil shall be counted as that  
40 proportion of one pupil (to the nearest  $\frac{1}{10}$ ) that the total time of the  
41 pupil's vocational education attendance and attendance in any of grades  
42 nine through 12 bears to full-time attendance. A pupil enrolled in a dis-  
43 trict and attending special education and related services, except special

1 education and related services for preschool-aged exceptional children,  
2 provided for by the district shall be counted as one pupil. A pupil enrolled  
3 in a district and attending special education and related services for pre-  
4 school-aged exceptional children provided for by the district shall be  
5 counted as  $\frac{1}{2}$  pupil. A preschool-aged at-risk pupil enrolled in a district  
6 and receiving services under an approved at-risk pupil assistance plan  
7 maintained by the district shall be counted as  $\frac{1}{2}$  pupil. A pupil in the  
8 custody of the secretary of social and rehabilitation services and enrolled  
9 in unified school district No. 259, Sedgwick county, Kansas, but housed,  
10 maintained, and receiving educational services at the Judge James V. Rid-  
11 del Boys Ranch, shall be counted as two pupils. A pupil residing at the  
12 Flint Hills job corps center shall not be counted. A pupil confined in and  
13 receiving educational services provided for by a district at a juvenile de-  
14 tention facility shall not be counted. A pupil enrolled in a district but  
15 housed, maintained, and receiving educational services at a state institu-  
16 tion shall not be counted.

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

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

23 (d) "Preschool-aged at-risk pupil" means an at-risk pupil who has  
24 attained the age of four years, is under the age of eligibility for attendance  
25 at kindergarten, and has been selected by the state board in accordance  
26 with guidelines consonant with guidelines governing the selection of pu-  
27 pils for participation in head start programs. The state board shall select  
28 not more than 5,500 preschool-aged at-risk pupils to be counted in any  
29 school year.

30 (e) "Enrollment" means: (1) For districts scheduling the school days  
31 or school hours of the school term on a trimestral or quarterly basis, the  
32 number of pupils regularly enrolled in the district on September 20 plus  
33 the number of pupils regularly enrolled in the district on February 20  
34 less the number of pupils regularly enrolled on February 20 who were  
35 counted in the enrollment of the district on September 20; and for dis-  
36 tricts not specified in this clause (1), the number of pupils regularly en-  
37 rolled in the district on September 20; (2) if enrollment in a district in  
38 any school year has decreased from enrollment in the preceding school  
39 year, enrollment of the district in the current school year means which-  
40 ever is the greater of (A) enrollment in the preceding school year minus  
41 enrollment in such school year of preschool-aged at-risk pupils, if any  
42 such pupils were enrolled, plus enrollment in the current school year of  
43 preschool-aged at-risk pupils, if any such pupils are enrolled, or (B) the

1 sum of enrollment in the current school year of preschool-aged at-risk  
2 pupils, if any such pupils are enrolled and the average (mean) of the sum  
3 of (i) enrollment of the district in the current school year minus enroll-  
4 ment in such school year of preschool-aged at-risk pupils, if any such  
5 pupils are enrolled and (ii) enrollment in the preceding school year minus  
6 enrollment in such school year of preschool-aged at-risk pupils, if any  
7 such pupils were enrolled and (iii) enrollment in the school year next  
8 preceding the preceding school year minus enrollment in such school year  
9 of preschool-aged at-risk pupils, if any such pupils were enrolled; or (3)  
10 the number of pupils as determined under K.S.A. 72-6447, and amend-  
11 ments thereto.

12 (f) “Adjusted enrollment” means enrollment adjusted by adding at-  
13 risk pupil weighting, program weighting, low enrollment weighting, if any,  
14 correlation weighting, if any, school facilities weighting, if any, ancillary  
15 school facilities weighting, if any, special education and related services  
16 weighting, cost of living weighting, if any, and transportation weighting  
17 to enrollment.

18 (g) “At-risk pupil weighting” means an addend component assigned  
19 to enrollment of districts on the basis of enrollment of at-risk pupils.

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

23 (i) “Low enrollment weighting” means an addend component as-  
24 signed to enrollment of districts having under 1,725 enrollment on the  
25 basis of costs attributable to maintenance of educational programs by such  
26 districts in comparison with costs attributable to maintenance of educa-  
27 tional programs by districts having 1,725 or over enrollment.

28 (j) “School facilities weighting” means an addend component as-  
29 signed to enrollment of districts on the basis of costs attributable to com-  
30 mencing operation of new school facilities. School facilities weighting may  
31 be assigned to enrollment of a district only if the district has adopted a  
32 local option budget and budgeted therein the total amount authorized for  
33 the school year. School facilities weighting may be assigned to enrollment  
34 of the district only in the school year in which operation of a new school  
35 facility is commenced and in the next succeeding school year.

36 (k) “Transportation weighting” means an addend component as-  
37 signed to enrollment of districts on the basis of costs attributable to the  
38 provision or furnishing of transportation.

39 (l) “Correlation weighting” means an addend component assigned to  
40 enrollment of districts having 1,725 or over enrollment on the basis of  
41 costs attributable to maintenance of educational programs by such dis-  
42 tricts as a correlate to low enrollment weighting assigned to enrollment  
43 of districts having under 1,725 enrollment.

1 (m) “Ancillary school facilities weighting” means an addend compo-  
2 nent assigned to enrollment of districts to which the provisions of K.S.A.  
3 72-6441, and amendments thereto, apply on the basis of costs attributable  
4 to commencing operation of new school facilities. Ancillary school facil-  
5 ities weighting may be assigned to enrollment of a district only if the  
6 district has levied a tax under authority of K.S.A. 72-6441, and amend-  
7 ments thereto, and remitted the proceeds from such tax to the state trea-  
8 surer. Ancillary school facilities weighting is in addition to assignment of  
9 school facilities weighting to enrollment of any district eligible for such  
10 weighting.

11 (n) “Juvenile detention facility” means: (1) Any secure public or pri-  
12 vate facility which is used for the lawful custody of accused or adjudicated  
13 juvenile offenders and which shall not be a jail;

14 (2) any level VI treatment facility licensed by the Kansas department  
15 of health and environment which is a psychiatric residential treatment  
16 facility for individuals under the age of 21 which conforms with the reg-  
17 ulations of the centers for medicare/medicaid services and the joint com-  
18 mission on accreditation of health care organizations governing such fa-  
19 cilities; and

20 (3) the Forbes Juvenile Attention Facility, the Sappa Valley Youth  
21 Ranch of Oberlin, Salvation Army/Koch Center Youth Services, the Clar-  
22 ence M. Kelley Youth Center, the Clarence M. Kelley Transitional Living  
23 Center, Trego County Secure Care Center, St. Francis Academy at At-  
24 chison, St. Francis Academy at Ellsworth, St. Francis Academy at Salina,  
25 St. Francis Center at Salina, King’s Achievement Center, and Liberty  
26 Juvenile Services and Treatment.

27 (o) “Special education and related services weighting” means an ad-  
28 dend component assigned to enrollment of districts on the basis of costs  
29 attributable to provision of special education and related services for pu-  
30 pils determined to be exceptional children.

31 (p) *“Cost of living weighting” means an added component assigned*  
32 *to enrollment of the district to which the provisions of section 5, and*  
33 *amendments thereto, apply on the basis of costs attributable to the ne-*  
34 *cessity of enhancing salaries of teachers due to the extraordinary cost of*  
35 *purchasing single family residences in the district. Cost of living weighting*  
36 *may be assigned to enrollment of the district only if the district has levied*  
37 *a tax under authority of section 5, and amendments thereto, and remitted*  
38 *the proceeds from such tax to the state treasurer.*

39 Sec. 8. K.S.A. 2003 Supp. 72-6407 is hereby repealed.

40 Sec. 9. This act shall take effect and be in force from and after its  
41 publication in the statute book.