

72-6473. Authorization of ad valorem tax levy for declining enrollment; limitations; disposition of proceeds. (a) The board of any school district to which the provisions of this subsection apply may levy an ad valorem tax on the taxable tangible property of the school district for school years 2015-2016 and 2016-2017 in an amount not to exceed the amount authorized by the state court of tax appeals for school year 2014-2015 pursuant to K.S.A. 2014 Supp. 72-6451, prior to its repeal, for the purpose set forth in K.S.A. 2014 Supp. 72-6451, 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. 72-6451, 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. 72-6451, prior to its repeal, for school year 2015-2016 or 2016-2017, 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 in an amount not to exceed the amount authorized by the state board of tax appeals under this subsection for the purpose of financing the costs incurred by the school district directly attributable to the school district's declining enrollment. The state board of tax appeals may authorize the school district to make a levy which 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 section.

(c) 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. 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.

(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, § 14; Apr. 2.