

## 2023 Kansas Statutes

**19-3817. Industrial districts not within school district, when; exceptions; tax levies for schools; rates; distribution of tax moneys; computation of taxes; bond and interest levies; distribution of moneys.** An industrial district created under the terms of this act shall not be included within the boundaries of any school district and shall not be subject to taxation by any school district nor subject to the provisions of K.S.A. 72-5715 until at least July 1, 1966, and indefinitely thereafter unless such industrial district has been or shall be included prior to or after July 1, 1966, in a unified school district as authorized by law. Until such time as such industrial district is effectively included in a unified school district for all purposes, in lieu of inclusion within the boundaries of any other type of school district and taxation by that district, the directors of such district shall levy a tax upon all the taxable property within such industrial district at a rate of levy equal to the highest total rate of levy levied for all purposes for the preceding year, excluding levies for the payment of bonds and interest on bonds by any contiguous school district which is maintaining grades one through twelve: Provided, If no contiguous school district is maintaining grades one through twelve, then the rate of levy shall equal the sum of the highest total rate of levy levied for all purposes for the preceding year, excluding levies for the payment of bonds and interest on bonds by any school district contiguous to such industrial district which is maintaining grades one through eight, plus the highest total rate of levy levied for all purposes for the preceding year, excluding levies for the payment of bonds and interest on bonds, by any school district contiguous to such industrial district which is maintaining grades nine through twelve. The money collected under such tax levy shall be distributed by the county treasurer to the general fund of all school districts contiguous to such industrial district as follows:

(a) To each common-school district, a part of the former territory of which is in said industrial district, an amount equal to the amount obtained by multiplying the current tax levy rate of such common-school district, exclusive of the levy for bonds and interest on bonds, by the amount of the taxable valuation of the tangible property in such former territory;

(b) to each rural high-school district, a part of the former territory of which is in said industrial district, the amount of taxes levied for all purposes except bond and interest by such school district from such territory in the year preceding the organization of such industrial district;

(c) to all rural high-school and city school districts contiguous to such industrial district, the balance of the tax collected, in the ratio that the number of students enrolled in all schools of each district bears to the total number of students enrolled in all schools of all such rural high-school and city school districts: Provided, however, That in computing such totals no students shall be included beyond those in the twelfth grade. The county clerk shall determine the amount each common-school district is entitled to receive under (a) above; and he shall also compute the amount of taxes levied for each rural high-school district in the year preceding the formation of the district from the territory within such industrial district, and the amount each rural high-school and city school district is entitled to under (c) above, and certify such amount to the county treasurer.

For the purpose of the above computation the number of students enrolled in all schools of each such district shall be based upon the enrollment on September 15 of the year preceding that in which the levy is determined. With respect to bond and interest levies for bonds authorized before the creation of the industrial district, by any common-school district or rural high-school district in which any part of the industrial district territory was located before it was created, the county clerk shall annually levy on the property in such portion of the industrial district the same bond and interest levy as would have been levied by the common-school district or rural high-school district if the industrial district had never been created. The money collected from such bond and interest levies shall be distributed by the county treasurer to the bond and interest funds of the common-school districts or rural high-school districts for which the levies were made, in the same manner and to the same extent as if the levies had been made against such property by such districts. No bond

and interest levies shall be assessed against any of the property in the industrial district for bonds authorized by any other school district before the industrial district was created.

Whenever any common-school district or districts or rural high-school district or districts in which any portion of the industrial district was located immediately prior to the creation of the industrial district, or any city school district lying adjacent to the industrial district, shall issue general obligation bonds after the industrial district is created and as long as any of such bonds are outstanding, the county clerk shall make an annual tax levy equal to the rate of levy made for the payment of principal and interest on such bonds in the district in which they have been issued or equal to the sum of the rates of levies for such purposes in the districts in which such bonds have been issued, whichever is the greater: Provided, however, That in no event shall the rate of such annual tax levy made by the county clerk on the property in such industrial district for such purposes exceed three (3) mills, the proceeds derived therefrom to be distributed to each and every such school district, rural high-school district, and city school district which has so issued and has outstanding such general obligation bonds in the manner hereinafter provided. The county treasurer shall distribute such taxes to the school districts, which have such bonds outstanding as follows:

(A) If only one such school district has such bonds outstanding the entire amount shall be paid to such school district.

(B) If two or more school districts shall have such bonds outstanding, the money shall be distributed to each of such school districts in the ratio which the amount of such bonds so issued and outstanding in each such district as of July 1, next preceding, bears to the total amount of such bonds so issued and outstanding as of July 1, next preceding, in all of said districts having such bonds outstanding.

The provisions of this section shall no longer apply after the date the territory of the industrial district is effectively included in a unified school district and, upon the happening of such event, the levying of taxes for school purposes against the property in such industrial district shall be governed by the provisions of K.S.A. 19-3820.

History: L. 1957, ch. 196, § 17; L. 1959, ch. 143, § 1; L. 1961, ch. 161, § 7; L. 1965, ch. 194, § 1; June 30.