

REVENUE NEUTRAL RATE



Sample Resolutions

K.S.A. 79-2988 as amended by 2022 SS for HB2239

For additional information on Revenue Neutral Tax Rate, please download the [Revenue Neutral Tax Rate Publication Requirements](#) document located on the [School Finance website](#) → [Online Budget Packet](#) (under the 6th heading, **Guidance for Administrators and Business Office**).

The local board of education must approve by resolution to exceed the Revenue Neutral Tax Rate. Below is a sample resolution:

RESOLUTION NO. _____

A resolution expressing the property taxation policy of USD 000 [district name] with respect to exceeding the Revenue Neutral Tax Rate for financing the annual budget for 2023-2024.

K.S.A 79-2988, provides that a levy of property taxes to finance the 2023-2024 budget of USD 000 exceeds the Revenue Neutral Tax Rate to finance the 2023-2024 budget of USD 000, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 000 that the 2023-2024 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2023-2024, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this _____ day of _____, 2023 by USD 000 [district name] in [home county] County, Kansas.

Board Clerk Signature _____ Board President Signature _____

Board Member Name	Vote		Board Member Name	Vote	
	Yes	No		Yes	No
1.			5.		
2.			6.		
3.			7.		
4.					