# Sample Resolutions

[K.S.A. 79-2988](http://www.ksrevisor.org/statutes/chapters/ch79/079_029_0088.html) as amended by [2022 SS for HB2239](http://kslegislature.org/li/b2021_22/measures/documents/hb2239_enrolled.pdf)

For additional information on Revenue Neutral Tax Rate, please download the [Revenue Neutral Tax Rate Publication Requirements](https://www.ksde.org/Portals/0/School%20Finance/budget/Online%20Budget%20Packet/Revenue%20Neutral%20Rate%20Info.pdf) document located on the [School Finance website](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/Budget-Information/USD-Budget-Software) 🡪 [Online Budget Packet](https://www.ksde.org/Agency/Fiscal-and-Administrative-Services/School-Finance/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

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