

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. _____							
<i>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.</i>							
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.							