

# REVENUE NEUTRAL RATE



## Sample Resolutions

### K.S.A. 79-2988

For additional information on Revenue Neutral Tax Rate, please download the [Revenue Neutral Tax Rate Publication Requirements](#) document located on the [School Finance website](#) → [Budget Packet](#) (under the 4<sup>th</sup> heading, Resolutions).

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 2024-2025.*

K.S.A 79-2988, provides that a levy of property taxes to finance the 2024-2025 budget of USD 000 exceeds the Revenue Neutral Tax Rate to finance the 2024-2025 budget of USD 000, be authorized by a resolution.

NOW, THEREFORE, BE IT RESOLVED by USD 000 that the 2024-2025 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2024-2025, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this \_\_\_\_\_ day of \_\_\_\_\_, 2024 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.					