

SECOND REGULAR SESSION

SENATE BILL NO. 547

97TH GENERAL ASSEMBLY

INTRODUCED BY SENATOR CHAPPELLE-NADAL.

Pre-filed December 1, 2013, and ordered printed.

TERRY L. SPIELER, Secretary.

4339S.011

AN ACT

To repeal section 163.036, RSMo, and to enact in lieu thereof one new section relating to the calculation of weighted average daily attendance.

Be it enacted by the General Assembly of the State of Missouri, as follows:

Section A. Section 163.036, RSMo, is repealed and one new section
2 enacted in lieu thereof, to be known as section 163.036, to read as follows:

163.036. 1. In computing the amount of state aid a school district is
2 entitled to receive for the minimum school term only under section 163.031, a
3 school district may use an estimate of the weighted average daily attendance for
4 the current year, or the weighted average daily attendance for the immediately
5 preceding year or the weighted average daily attendance for the second preceding
6 school year, whichever is greater. Beginning with the 2006-07 school year, the
7 summer school attendance included in the average daily attendance as defined
8 in subdivision (2) of section 163.011 shall include only the attendance hours of
9 pupils that attend summer school in the current year. Beginning with the
10 2004-05 school year, when a district's official calendar for the current year
11 contributes to a more than ten percent reduction in the average daily attendance
12 for kindergarten compared to the immediately preceding year, the payment
13 attributable to kindergarten shall include only the current year kindergarten
14 average daily attendance. Any error made in the apportionment of state aid
15 because of a difference between the actual weighted average daily attendance and
16 the estimated weighted average daily attendance shall be corrected as provided
17 in section 163.091, except that if the amount paid to a district estimating
18 weighted average daily attendance exceeds the amount to which the district was
19 actually entitled by more than five percent, interest at the rate of six percent
20 shall be charged on the excess and shall be added to the amount to be deducted

21 from the district's apportionment the next succeeding year.

22 2. Notwithstanding the provisions of subsection 1 of this section or any
23 other provision of law, the state board of education shall make an adjustment for
24 the immediately preceding year for any increase in the actual weighted average
25 daily attendance above the number on which the state aid in section 163.031 was
26 calculated. Said adjustment shall be made in the manner providing for correction
27 of errors under subsection 1 of this section.

28 3. Any error made in the apportionment of state aid because of a
29 difference between the actual equalized assessed valuation for the current year
30 and the estimated equalized assessed valuation for the current year shall be
31 corrected as provided in section 163.091, except that if the amount paid to a
32 district estimating current equalized assessed valuation exceeds the amount to
33 which the district was actually entitled, interest at the rate of six percent shall
34 be charged on the excess and shall be added to the amount to be deducted from
35 the district's apportionment the next succeeding year.

36 4. For the purposes of distribution of state school aid pursuant to section
37 163.031, a school district with ten percent or more of its assessed valuation that
38 is owned by one person or corporation as commercial or personal property who is
39 delinquent in a property tax payment may elect, after receiving notice from the
40 county clerk on or before March fifteenth that more than ten percent of its
41 current taxes due the preceding December thirty-first by a single property owner
42 are delinquent, to use in the local effort calculation of the state aid formula the
43 district's equalized assessed valuation for the preceding year or the actual
44 assessed valuation of the year for which the taxes are delinquent less the
45 assessed valuation of property for which the current year's property tax is
46 delinquent. To qualify for use of the actual assessed valuation of the year for
47 which the taxes are delinquent less the assessed valuation of property for which
48 the current year's property tax is delinquent, a district must notify the
49 department of elementary and secondary education on or before April first, except
50 in the year enacted, of the current year amount of delinquent taxes, the assessed
51 valuation of such property for which delinquent taxes are owed and the total
52 assessed valuation of the district for the year in which the taxes were due but not
53 paid. Any district giving such notice to the department of elementary and
54 secondary education shall present verification of the accuracy of such notice
55 obtained from the clerk of the county levying delinquent taxes. When any of the
56 delinquent taxes identified by such notice are paid during a four-year period

57 following the due date, the county clerk shall give notice to the district and the
58 department of elementary and secondary education, and state aid paid to the
59 district shall be reduced by an amount equal to the delinquent taxes received plus
60 interest. The reduction in state aid shall occur over a period not to exceed five
61 years and the interest rate on excess state aid not refunded shall be six percent
62 annually.

63 5. If a district receives state aid based on equalized assessed valuation as
64 determined by subsection 4 of this section and if prior to such notice the district
65 was paid state aid pursuant to section 163.031, the amount of state aid paid
66 during the year of such notice and the first year following shall equal the sum of
67 state aid paid pursuant to section 163.031 plus the difference between the state
68 aid amount being paid after such notice minus the amount of state aid the district
69 would have received pursuant to section 163.031 before such notice. To be
70 eligible to receive state aid based on this provision the district must levy during
71 the first year following such notice at least the maximum levy permitted school
72 districts by article X, section 11(b) of the Missouri Constitution and have a
73 voluntary rollback of its tax rate which is no greater than one cent per one
74 hundred dollars assessed valuation.

75 **6. Notwithstanding the provisions of subsection 1 of this section,**
76 **any district in which the local school board sponsors a charter school**
77 **as provided in section 160.400 shall only be permitted to use an**
78 **estimate of the district's weighted average daily attendance for the**
79 **current year and shall not be permitted to use a weighted average daily**
80 **attendance count from any preceding year for purposes of determining**
81 **the amount of state aid to which the district is entitled.**

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