

Senate File 2275 - Introduced

SENATE FILE 2275

BY WARNSTADT

A BILL FOR

1 An Act relating to school districts' additional property tax
2 levies and teacher salary supplements for certain school
3 budget years and including effective date and applicability
4 provisions.

5 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. ADDITIONAL PROPERTY TAX LEVY AND TEACHER SALARY
2 SUPPLEMENT DISTRICT COST ADJUSTMENT.

- 3 1. *a.* The department of management, in consultation with
4 the department of education, shall determine the additional
5 property tax levy rate, pursuant to section 257.4, for each
6 school district based upon those levy rates for the school
7 budget year commencing July 1, 2009. The departments shall
8 rank the school districts from the highest additional property
9 tax levy rate to the lowest additional property tax levy rate.
- 10 *b.* The departments shall calculate the percentage difference
11 in additional property tax levy rate for each school district
12 from the school district with the highest additional property
13 tax levy rate.
- 14 *c.* The departments shall determine the dollar amount each
15 school district would have generated for the school budget
16 year commencing July 1, 2009, if the school district had used
17 the same levy rate as the school district with the highest
18 additional property tax levy rate.
- 19 2. *a.* The departments shall use section 257.10, subsection
20 9, paragraph "a", to calculate the amount of total teacher
21 salary supplement funding available to all school districts for
22 the school budget year commencing July 1, 2010.
- 23 *b.* The departments shall calculate the percentage of the
24 total teacher salary supplement and the actual amount in
25 dollars that each school district is scheduled to receive in
26 the school budget year commencing July 1, 2010.
- 27 *c.* The departments shall then calculate a reduction in
28 the percentage of total teacher salary supplement funding for
29 each school district that matches an equivalent, or lesser,
30 percentage by which the school district's additional property
31 tax levy rate is less than the highest additional property tax
32 levy rate for the school budget year beginning July 1, 2009.
- 33 *d.* The departments shall calculate the percentage reduction
34 in total teacher salary supplement into actual dollars reduced
35 for each school district, as applicable, and that dollar amount

1 shall not exceed the dollar amount that a school district would
2 have generated if the school district's additional property tax
3 levy rate were the same as the highest additional property tax
4 levy rate as calculated in subsection 1.

5 Sec. 2. EFFECTIVE UPON ENACTMENT AND APPLICABILITY. This
6 Act, being deemed of immediate importance, takes effect upon
7 enactment and applies for the school budget year commencing
8 July 1, 2010, and ending June 30, 2011.

9

EXPLANATION

10 This bill relates to school districts' additional property
11 tax levy rates and teacher salary supplement funding.

12 The bill directs the department of management along with the
13 department of education to determine the additional property
14 tax levy rate (APTLR) for each school district based on the
15 levy rates for the school budget year beginning July 1, 2009.
16 The districts shall be ranked in order by which district pays
17 the highest APTLR to the lowest APTLR.

18 Next, the departments shall calculate the percentage
19 difference in the APTLR for each district from the district
20 with the highest APTLR. The departments shall determine the
21 dollar amount each district would have generated for the school
22 budget year commencing July 1, 2009, if the district had used
23 the same levy rate as the district with the highest APTLR.

24 Then, the departments shall calculate the amount of total
25 teacher salary supplement funding available to all districts
26 for the school budget year commencing July 1, 2010. The
27 departments shall determine the percentage of total teacher
28 salary supplement funding each district is scheduled to receive
29 in the school budget year beginning July 1, 2010.

30 The departments shall then calculate a reduction in the
31 percentage of total teacher salary supplement funding for each
32 district that matched an equivalent, or lesser, percentage by
33 which the district's APTLR is less than the highest APTLR for
34 the school budget year beginning July 1, 2009. The departments
35 shall calculate the percentage reduction in total teacher

1 supplement into actual dollars reduced for each district, as
2 applicable, and that dollar amount shall not exceed the dollar
3 amount that a district would have generated if the district's
4 APTLR were the same as the highest APTLR as calculated in
5 subsection 1.

6 The bill is effective upon enactment and applies to the
7 school budget year commencing July 1, 2010, and ending June 30,
8 2011.