Overview

Removes obsolete, inaccurate and unnecessary references in statute. In addition, the changes in the composition of the property tax base enacted by the 1997 and 1998 Legislature were accompanied by a session law that adjusted school district tax rates, equalizing factors and revenue amounts. These changes mean that the initial statutory rates for these programs no longer correspond to the actual rate that school districts see. This bill updates these tax rates, equalizing factors and revenue amounts.

Section

1 Data disclosure; general. Removes an exception to the state's data privacy statute. Under current law, the statute classifies certain state-collected information on persons as "private data on individuals." The general category has a long list of exceptions, including a exclusion from the definition of private data on individuals that information necessary to produce accurate counts of children from families eligible for AFDC and children from families eligible for MFIP. This exception is no longer needed because the school finance compensatory revenue formula is based on the free and reduced price lunch count instead of the count of children from families receiving AFDC.

2 Graduation standards implementation revenue. Clarifies a cross reference.

3 Staff development revenue. Clarifies the way that staff development revenue is reserved.

4 Reserve revenue. Clarifies a reference in the area learning center statute to basic skills revenue.

5 Debt service equalization revenue. Removes obsolete languages. Changes the statutory initial local contribution rate for debt service equalization revenue from 10 percent to 12 percent. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

6 Equalized debt service levy. Changes the statutorily-established equalizing factor for the debt service equalization aid program from $4,707.5 to $3,956. (This change is technical-a 1997
session law had the effect of changing all of the education tax rates and equalizing factors.)

7 Health and safety levy. Changes the statutorily-established equalizing factor for the health and safety revenue program from $4,707.5 to $3,956. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

8 Historic building levy. Changes the statutorily-established equalizing factor for the historic building levy program from $10,000 to $8,404. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

9 Early childhood family education levy. Changes the statutorily-established tax rate for the early childhood family education levy from .45 percent of adjusted net tax capacity (ANTC) to .54 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

10 Community education levy. Changes the statutorily-established tax rate for the community education levy from .41 percent of adjusted net tax capacity (ANTC) to .49 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

11 Extended day levy. Changes the statutorily-established equalizing factor for the extended day levy from $3,767 to $3,166. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

12 Enrollment verification. Changes references from compensatory revenue to basic skills revenue for revenue calculations for certain alternative programs.

13 Alternative program aid. Changes references from compensatory revenue to basic skills revenue for aid calculations for alternative attendance programs.

14 Application contents. Corrects an inaccurate cross reference.

15 Annual report. Removes a cross reference to an assurance of mastery report.

16 Litigation and hearing costs. Clarifies the payment date for litigation and hearing costs.

17 School district special education revenue. Clarifies a cross reference.

18 Special education definitions. Clarifies a cross reference.

19 Compensation revenue pupil units. Codifies the current practice of using the current year count of pupils to be used in the computation of charter school and alternative program compensatory revenue during their first year of operation.

20 Supplemental levy. Changes the statutorily-established equalizing factor for the supplemental levy program from $10,000 to $8,404. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

21 Uses of total operating capital revenue. Changes an obsolete reference to capital expenditure equipment assessments.

22 Transition allowance. Clarifies the calculation of the cooperation transition allowance.

23 Transition levy adjustment. Changes the statutorily-established equalizing factor for the transition levy program from $10,000 to $8,404. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

24 Revenue use. Clarifies a cross reference.

25 Use of the revenue. Changes a reference from compensatory revenue to basic skills revenue.

26 Building allocation. Clarifies a cross reference.

27 Referendum equalization levy. Changes the statutorily-established equalizing factor for the
referendum equalization aid program from $10,000 to $8,404. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

28 **District cooperation levy.** Changes the statutorily-established equalizing factor for the cooperation revenue program from $3,500 to $2,942. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

29 **Interactive television.** Changes the statutorily-established equalizing factor for the interactive television program from $10,000 to $8,404 and modifies the maximum levy amount by increasing the tax rate from .5 to .6 percent of ANTC. (These changes are technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

30 **1977 statutory operating debt levy.** Changes the statutorily set tax rate of 1.66 percent of ANTC to 1.98 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

31 **1983 statutory operating debt levy.** Changes the statutorily set tax rate of 1.66 percent of ANTC to 1.98 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

32 **Levy.** Changes the minimum levy for maximum effort debt service levies from 18.74 percent to 22.3 percent. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

33 **Maximum effort debt service levy.** Changes the maximum effort tax rate from 20 percent to 24 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.) Removes obsolete language.

34 **Capital loan eligibility.** Changes the maximum effort tax rate from 20 percent to 24 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

35 **Loan amount limits.** Changes the maximum effort loan amount limit from 305 percent to 363 percent of ANTC. (This change is technical-a 1997 session law had the effect of changing all of the education tax rates and equalizing factors.)

36 **Adjustment to aids.** Removes obsolete references.

37 **Alternative attendance programs.** Clarifies the tuition amounts calculated for alternative attendance programs.

38 **Abatements.** Clarifies obsolete references. Corrects an inaccurate date.

39 **Excess tax increment.** Removes obsolete language.

40 **Revenue conversion.** Clarifies the session law that changed all of the statutory tax rates, equalizing factors, and revenue amounts based on tax rates.

41 **Tax rate adjustment.** Clarifies the session law that changed all of the statutory tax rates, equalizing factors, and revenue amounts based on tax rates.

42 **Equalizing factors.** Clarifies the session law that changed all of the statutory tax rates, equalizing factors, and revenue amounts based on tax rates.

43 **Qualifying rate.** Clarifies the session law that changed all of the statutory tax rates, equalizing factors, and revenue amounts based on tax rates.

44 **First grade preparedness.** Conforms the session law language for the first grade preparedness to the actual payment allocation for the 1998-99 school year.

45 **Repealer.** Repeals the following:
Assurance of mastery 124D.67 (duplicative language); language;

AFDC and MFIP pupil counts 126C.05, 126C.06 (obsolete definitions). definitions).