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### Overview

Independent School District No. 308, Nevis, serves a large number of open enrollment pupils. For the 2014-2015 school year, there were 320 public school students who resided in the school district, 316 students resident to other school districts who open-enrolled into the Nevis school district, and 53 resident students who chose to attend public schools in other districts.

The 2013 and 2014 Legislatures made a number of changes to the operating referendum aid and levy program, including replacing a special aid for school districts that served large numbers of open enrollment students with a grandfathered aid amount. Because Nevis has so many open enrolled students, the grandfathered aid amount was quite sensitive to the number of pupils reported during the year the conversion was made. An error in the reported pupil count led to an inaccurate aid/levy split of revenue. As a result, once the pupil count was corrected, the district needed to make a large levy adjustment.

This bill allows the Nevis school district, at the discretion of its school board, to spread the remaining levy adjustment out over three years.

#### Section

- 1 Nevis school district; levy adjustment.** Authorizes the Nevis school district to spread a levy adjustment related to a pupil count error out over three years instead of requiring the adjustment to be made in a single year.