



Sample Resolution

K.S.A. 79-2988

For additional information on Revenue Neutral Tax Rate, please download the Revenue Neutral Tax Rate Publication Guidelines located on the School Finance website → Budget Packet (under 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 2026-2027.

Whereas, K.S.A 79-2988, provides that a levy of property taxes to finance the 2026-2027 budget of USD 000 exceeds the Revenue Neutral Tax Rate to finance the 2026-2027 budget of USD 000, be authorized by a resolution; and

Whereas, the Board of Education of USD 000 held a hearing on date allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

Whereas, the Board of Education of USD 000, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED by the Board of Education of USD 000 that the 2026-2027 budget with a levy of property taxes exceeding the Revenue Neutral Tax Rates calculated for 2026-2027, as adjusted pursuant to K.S.A 79-2988 is hereby adopted.

Adopted this _____ day of _____, 2026 by USD 000 [district name] in [home county] County, Kansas.

Board Clerk Signature

Board President Signature

Board Member Name	Vote	
	Yes	No
1.		
2.		
3.		
4.		

Board Member Name	Vote	
	Yes	No
5.		
6.		
7.		