

160.6152 Superintendents to provide information to department and to utilities -- Allocation of tax payments -- Agreement by participating districts within county to allocate based on average daily attendance -- Resolution of conflicts.

- (1) The superintendent of schools in each school district levying the tax permitted by KRS 160.593 shall, on or before March 31, 2005, provide to the department and to each entity providing utility services within the school district, the boundaries of the school district.
- (2) If the boundaries reported to the department and to each entity providing utility services within the school district change, the superintendent of schools shall report the boundary changes to the department and to each entity providing utility services within the school district.
- (3) The department and entities providing utility services within the school district shall allocate tax payments among the various school districts imposing the taxes authorized by KRS 160.613 and 160.614 in accordance with the most recent boundary information provided by the superintendents, as adjusted by any agreements entered into pursuant to KRS 160.6153. The department and entities providing utility services within a school district shall not be responsible for nor subject to the imposition of penalties or interest relating to, distribution errors resulting from incorrect boundary information provided pursuant to this section, and may rely upon the most recent boundary information and any agreements entered into pursuant to KRS 160.6153 and provided by each superintendent as accurate.
- (4) If more than one (1) school district board of education within a county levies the taxes permitted under KRS 160.613 or 160.614, the participating districts may choose to allocate the taxes collected and distributed by the department in proportion to the number of pupils in average daily attendance in the participating districts that levy the tax as shown by the final certification by the chief state school officer for the previous school year pursuant to the provisions of KRS 157.310 to 157.440. Implementation of this allocation shall be based on the following provisions:
 - (a) The participating districts shall provide a jointly executed agreement to the department thirty (30) days prior to the first distribution to be so allocated;
 - (b) The agreement shall remain in effect until one (1) of the participating districts notifies the department and any other participating districts by certified mail thirty (30) days prior to the effective date of any change in allocation that the agreement is dissolved; and
 - (c) The department shall make annual adjustments to allocations made pursuant to an agreement entered into under this subsection based upon changes in the number of pupils in average daily attendance in the participating districts as shown by the final certification by the chief state school officer for the previous school year pursuant to the provisions of KRS 157.310 to 157.440.
- (5) If there is a conflict regarding school district boundaries, the department may, until the conflict is resolved, distribute the total tax revenues collected for the districts involved in the conflict proportionately to the districts based upon the

average daily attendance in the districts for the previous school year.

Effective: March 6, 2006

History: Amended 2006 Ky. Acts ch. 6, sec. 19, effective March 6, 2006. --
Created 2004 Ky. Acts ch. 79, sec. 9, effective July 1, 2005.

Legislative Research Commission Note (3/6/2006). 2006 Ky. Acts ch. 6, sec. 26,
provides that this section applies retroactively to January 1, 2006.