HB 1452 - AS INTRODUCED

2018 SESSION

18-2223
06/10

HOUSE BILL ***1452***

AN ACT relative to equalized property valuation used to apportion expenses in cooperative school districts.

SPONSORS: Rep. Comeau, Carr. 5; Rep. Cordelli, Carr. 4; Rep. Avellani, Carr. 5; Rep. Nelson, Carr. 5

COMMITTEE: Education

ANALYSIS

This bill requires an annual apportionment of public taxes according to the equalized valuation of cooperative school districts.

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Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

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STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Eighteen

AN ACT relative to equalized property valuation used to apportion expenses in cooperative school districts.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 Repeals. The following are repealed:

I. RSA 195:14-a, relative to an alternative method of apportioning operating costs.

II. RSA 195:7, II, relative to home educated children not included in apportionment formulas.

III. RSA 195:8, relative to reconsideration procedure for cooperative school districts.

IV. RSA 195:16, I(f), relative to the method of apportioning capital outlay costs.

V. RSA 195:26, III relative to method of apportioning in withdrawal procedure.

2 Cooperative School Districts; Costs of Capital Outlay and Operations. Amend RSA 195:7, I to read as follows:

I. [~~If a cooperative school district was organized prior to July 1, 1963, during the first 5 years after the formation of a cooperative school district~~] Each preexisting district in a cooperative school district shall pay its share of all capital outlay costs and operational costs [~~in accordance with either one of the following formulas as determined by a majority vote of the cooperative district meeting:~~

~~(a) All such costs~~] ***which*** shall be apportioned on the basis of the ratio that the equalized valuation of each preexisting district bears to that of the cooperative district[~~; or~~

~~(b) One-half of all such costs shall be apportioned on the basis of the ratio that the equalized valuation of each preexisting district bears to that of the cooperative district and 1/2 shall be apportioned on the average daily membership for the preceding year.~~

~~(c) Some other formula offered by the cooperative school board with the board's recommendation, adopted by the cooperative school district and approved by the state board of education~~].

3 Cooperative School Districts; Certification of District Taxes. Amend RSA 195:14, I(d) to read as follows:

(d) [~~Unless the provisions of RSA 195:14-a are adopted,~~] The state department of education shall determine each municipality's proportional share of the net appropriation after application of the grants as follows:

(1) First, the department shall determine each pre-existing district's proportional share of the amount to be apportioned based on [~~the cooperative school district formula~~] ***equalized valuation***.

(2) Second, the department shall then deduct each pre-existing school district's adequate education grant.

(3) If the resulting amount is less than zero, the department shall reduce the adequate education grant under RSA 198:41 by the difference.

(4) The department shall notify the commissioner of the department of revenue administration of its determination.

4 Procedure for Formation of Cooperative School District. Amend RSA 195:18, III(e) to read as follows:

(e) The [~~method of apportioning~~] ***time and manner of payment of shares of*** the operating expenses of the cooperative school district among the several preexisting districts [~~and the time and manner of payment of such shares. Home education pupils who do not receive services from the cooperative school district, except an evaluation pursuant to RSA 193-A:6, II shall not be included in the average daily membership relative to apportionment formulas~~].

5 Procedure for Formation of Cooperative School District. Amend RSA 195:18, III(g) to read as follows:

(g) The [~~method of apportioning~~] ***time and manner of payment of shares of*** the capital expenses of the cooperative school district among the several preexisting districts[~~, which need not be the same as the method for apportioning operating expenses, and the time and manner of payment of such shares~~]. Capital expenses shall include the costs of acquiring land and buildings for school purposes, including property owned by a preexisting district; the construction, furnishing and equipping of school buildings and facilities; and the payment of the principal and interest of any indebtedness which is incurred to pay for the same or which is assumed by the cooperative school district. [~~Home education pupils who do not receive services from the cooperative school district, except an evaluation pursuant to RSA 193-A:6, II, shall not be included in the average daily membership relative to apportionment formulas~~].

6 Procedure for Formation of Cooperative School District. Amend RSA 195:18, III(i) to read as follows:

(i) The method by which the articles of agreement may be amended with the approval of the board; except that no amendment may permit secession of territory. [~~The provisions adopted under either subparagraph (e) or (g) above may be subject to review pursuant to an article for that purpose duly inserted in the warrant for a district meeting which may be held at any time after the expiration of the 5-year period measured from the date of the first annual meeting. If the apportionment formula for a cooperative school district has been duly changed, the basis for the apportionment of all such costs may be subject to review pursuant to an article for that purpose duly inserted in the warrant for a district meeting which may be held at any time after the expiration of the 5-year period measured from the date of the meeting at which the last change was made to the cost apportionment.~~] However, such provisions may be amended at any time in order to permit the enlargement of a cooperative school district or an increase in the number of grades for

which the cooperative school district shall be responsible.

7 Effective Date. This act shall take effect April 1, 2019.