

1 **R277. Education, Administration.**

2 **R277-422. State Supported Voted Local Levy, Board Local Levy and Reading**
3 **Improvement Program.**

4 **R277-422-1. Authority and Purpose.**

5 (1) This rule is authorized by:

6 (a) Utah Constitution Article X, Section 3, which vests general control and
7 supervision of public education in the Board;

8 (b) Subsection 53E-3-401(4), which allows the Board to make rules to execute the
9 Board's duties and responsibilities under the Utah Constitution and state law;

10 (c) Subsection 53E-3-501(1)(e), which directs the Board to establish rules for:

11 (i) school productivity and cost effectiveness measures;

12 (ii) federal programs;

13 (iii) school budget formats; and

14 (iv) financial, statistical, and student accounting requirements.

15 (2) The purpose of this rule is to specify requirements, timelines, and clarifications
16 for:

17 (a) the state-supported voted local levy;

18 (b) the board local levy; and

19 (c) the reading improvement program.

20

21 **R277-422-2. Definitions.**

22 (1) "Ad valorem property tax" means a tax based on the assessed value of real
23 estate or personal property.

24 (2) "Board local levy" means a tax levied by a local board in accordance with Section
25 53F-2-602 to support a district's general fund.

26 (3) "Free or reduced meal applications" means the applications received by a school
27 district or charter school under the Board-supervised federal Child Nutrition Program.

28 (4) "Local board" means the school board members elected to govern a school
29 district.

30 (5) "State-supported" means a formula-based state contribution of funds to the voted
31 local levy program and the board local levy program as defined in Section 53F-2-601 and

32 Section 53F-2-602.

33 (6) "Voted local levy" means a state-supported program in which a voter-approved
34 property tax levy under Section 53F-2-601 is authorized to cover a portion of the costs within
35 the general fund of the state-supported minimum school program in a district.

36 (7) "Weighted pupil unit " or "WPU" has the same meaning as set forth in Subsection
37 53F-2-102(8).

38

39 **R277-422-3. Requirements and Timelines for State-Supported Voted Local Levy and**
40 **Board Local Levy.**

41 (1) A local board may establish a state-supported voted local levy program following
42 an election process in accordance with Section 53F-2-601.

43 (2) A local board which has approved voted local levy or voted leeway programs
44 since 1965 may set an annual fiscal year fixed tax rate levy for the voted local levy equal to
45 or less than the levy authorized by the election.

46 (3) A district may budget and expend state and local funds received under the voted
47 local levy or board local levy program within the school district's general fund as unrestricted
48 revenue.

49 (4) In order to receive state support for an initial voted local levy tax rate, a local
50 board shall receive voter approval no later than December 1 prior to the commencement of
51 the fiscal year of implementation of that initial voted local levy tax rate.

52 (5) If a school district qualifies for state support the year prior to an increase in its
53 existing voted local levy; and:

54 (a) does not receive voter approval for an increase after June 30 of the previous
55 fiscal year and before December 2 of the previous fiscal year; and

56 (b) intends to levy the additional rate for the fiscal year starting the following July 1;
57 then

58 (c) the district may only receive state support for the existing voted local levy tax rate
59 and not the additional voter-approved tax rate for the fiscal year commencing the following
60 July 1; and

61 (d) shall receive state support for the existing and additional voter-approved tax rate
62 for each year thereafter, as long as the district qualifies to receive state support.

63

64 **R277-422-4. K-3 Reading Achievement Program.**

65 (1) A district may participate in the K-3 Reading Achievement Program by submitting
66 a plan in accordance with Section 53F-2-503 and Rule R277-406.

67 (2) A school district shall calculate funding under the K-3 Reading Achievement
68 Program using the following data:

69 (a) the most current numbers of final adjusted assessed valuations received from
70 the Utah State Tax Commission;

71 (b) the year's tax collection rate, that corresponds to the year provided under
72 Subsection (2)(a);

73 (c) the previous fiscal year's number of free and reduced price meal applications;
74 and

75 (d) the current fiscal year total number of WPU's received by each school district for
76 the basic school program.

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78 **KEY: education, finance**

79 **Date of Enactment or Last Substantive Amendment: November 7, 2017**

80 **Notice of Continuation: September 13, 2017**

81 **Authorizing, and Implemented or Interpreted Law: Art X Sec 3; 53E-3-501(1)(e); 53E-**
82 **3-401(4); 53F-2-601; 53F-2-602; 53F-2-503**