

BOARD OF TRUSTEES

Revenue Neutral Rate Hearing

AUGUST 23, 2021

7:00 p.m.

Room 104, Center for Innovation and Entrepreneurship



Independence Community College 1057 W. College Ave., Independence, KS 67301 www.indycc.edu

Office of the President

Revenue Neutral Rate Hearing Meeting Access

Notice is hereby given that Independence Community College's Board of Trustees will convene a meeting beginning at 7:00 p.m. on Monday, August 23, 2021. The meeting is open to the public and will originate in room 104 of the Center for Innovation and Entrepreneurship. The public may also access the meeting using the Zoom credentials below.

Note: Due to existing social distancing requirements, those choosing to attend in person will be subject to existing campus COVID-19 related policies and procedures.

Topic: ICC Board of Trustees Meeting – August 23, 2021 Time: Aug 23, 2021 07:00 PM Central Time (US and Canada)

Join Zoom Meeting

https://us02web.zoom.us/j/84584779287?pwd=YmhhWW9iWjFrVWNtcGRwaml4OEIEZz09

Meeting ID: 845 8477 9287

Passcode: 609884 One tap mobile

+12532158782,,84584779287#,,,,*609884# US (Tacoma) +13462487799,,84584779287#,,,,*609884# US (Houston)

Dial by your location

- +1 253 215 8782 US (Tacoma)
- +1 346 248 7799 US (Houston)
- +1 669 900 9128 US (San Jose)
- +1 301 715 8592 US (Washington DC)
- +1 312 626 6799 US (Chicago)
- +1 646 558 8656 US (New York)

Meeting ID: 845 8477 9287

Passcode: 609884

Find your local number: https://us02web.zoom.us/u/kyAEQktsd

^{*}Please note the same Zoom link will be used for the Regular Board of Trustees Meeting following the RNR Hearing.

BOARD OF TRUSTEES REVENUE NEUTRAL RATE HEARING Center for Innovation and Entrepreneurship - CIE 104 7:00 p.m. | August 23, 2021

AGENDA

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- A. Call to Order
- B. Approval of Agenda Action
- C. Welcome Guests
- D. Pledge of Allegiance
- E. Mission Statement Independence Community College serves the best interests of students and the community by providing academic excellence while promoting cultural enrichment and economic development.
- F. Vision Statement To be a community college that provides an exceptional educational experience by cultivating intellect, encouraging creativity, and enhancing character in a student and community centered environment.

II. APPROVAL OF THE CONSENT AGENDA

Action

III. BUSINESS

- A. Revenue Neutral Rate Hearing
 - a. Resolution No. 7-12-21 Vincent Bowhay

Action

- IV. ADMINISTRATION REPORTS
- V. BOARD OF TRUSTEES REPORTS
- VI. ADJOURN Action

PUBLIC PARTICIPATION AT BOARD MEETING

Items on the Agenda

Members of the public attending the meeting virtually and wishing to address the Board concerning an item which is on the agenda must submit the item through the webinar link provided. Those attending the meeting in person must fill out one of the cards provided and present the card to the Board Clerk. There are three opportunities for public comment during regular meetings.

First, the public may comment on any item on the agenda during a period at the beginning of meetings, with a total comment period of ten minutes and individual comments limited to two minutes. This comment period may be extended by Board vote.

Second, prior to each Board vote, the public will be invited to speak directly to the issue being voted upon.

Third, any member of the public may make a lengthier presentation on agenda items, provided that a request for such a presentation is made in writing in advance of the meeting. Permission to make such presentations, and their length, is at the discretion of the Board Chair.

Information to the Audience

The Board members receive the complete agenda along with background material that they study individually before action is taken at the meeting. Any member of the Board may remove items from the consent agenda at the time of the meeting.

Examples of Motions for Executive Session

Remember that a motion to move into Executive Session needs to state the subject, provide justification, and state a time and place for return to Open Session

EXECUTIVE SESSION: Non-Elected Personnel

Sample Subjects: Employee job performance; employee evaluations; or annual review of probationary employees. I move that we recess for an Executive Session for discussion of (insert subject to be discussed), pursuant to the non-elected personnel exception, K.S.A. 75-4319(b)(1). Open Session will resume at (insert time) in CIE 104 and through the Zoom link. Those invited to attend are: (list attendees).

EXECUTIVE SESSION: Negotiations

Sample Subject: Faculty and Board proposals.

I move that we recess for an Executive Session for the purpose of discussing (insert subject to be discussed), pursuant to the employer-employee negotiation exception, K.S.A. 75-4319(b)(3). Open Session will resume at (insert time) in CIE 104 and through the Zoom link. Those invited to attend are: (list attendees).

EXECUTIVE SESSION: Possible Acquisition of Real Estate

Sample Subject: For future expansion.

I move that we recess for an Executive Session for discussion of (insert subject to be discussed), pursuant to the preliminary discussion on acquisition of real estate exception, K.S.A. 75-4319(b)(6). Open Session will resume at (insert time) in CIE 104 and through the Zoom link. Those invited to attend are: (list attendees).

EXECUTIVE SESSION: Attorney/Client Privilege.

Sample Subjects: Ongoing litigation; a settlement proposal; or a claim made against the College.

I move that we recess for an Executive Session for consultation with the College attorney regarding (insert subject to be discussed), pursuant to the attorney/client privilege exception, K.S.A. 75-4319(b)(2). Open Session will resume at (insert time) in CIE 104 and through the Zoom link. Those invited to attend are: (list attendees).



Memo

To: Independence Community College Board of Trustees

From: Dr. Vincent Bowhay, President

Date: August 23, 2021

Re: Revenue Neutral Rate Hearing – Resolution No. 7-12-21

In early 2021, the Kansas Legislature passed Senate Bill 13 (S.B. 13). S.B. 13 requires all taxing entities to create budgets at a Revenue-Neutral Rate (RNR), setting a tax rate annually which results in the same revenue as was collected in the previous year. To develop a revenue-neutral budget, if an organization's property valuations (total value of all property owned) rise, then the entity must lower the mill levy accordingly to reach the RNR. S.B. 13 also repealed the existing property lid for cities, counties, and other taxing entities.

Moving forward, S.B. 13 states that should an organization expect to collect property taxes exceeding the RNR, all taxpayers within the district must be notified and a public hearing must be held in addition to normal public budget hearings, explaining why the organization is expecting to collect additional revenue.

As a part of our annual budgeting process, Independence Community College begins planning its budget during the summer. However, the College typically uses a property tax valuation estimate that usually is not finalized until November annually. This means the College is being asked to plan a revenue-neutral budget without knowing for sure whether the valuations will increase or decrease this year.

Resolution No. 7-12-21 (attached) proposes a property tax rate of 42.775, exceeding the RNR of 41.546 mills as ICC adjusts to this new legal and budgetary framework.

To read S.B. 13, visit:

http://www.kslegislature.org/li/b2021 22/measures/documents/sb13 enrolled.pdf

| Resolution No. | 7-12-21 |
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| A RESOLUTION OF THE | Independence Community College | , KANSAS TO LEVY A PROPERTY |
|-----------------------|--------------------------------|-----------------------------|
| TAX RATE EXCEEDING TI | | |

| TAX NATE EXCEEDING THE REVENUE HEATTH, |
|--|
| WHEREAS, the Revenue Neutral Rate for the Independence Community College was calculated as 41.546 mills by the Montgomery County Clerk; and |
| WHEREAS, the budget proposed by the Governing Body of the Independence Community College will require the levy of the property tax rate exceeding the Revenue Neutral Rate; and |
| WHEREAS, the Governing Body held a hearing on August 23, 2021 (Insert Date) allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and |
| WHEREAS, the Governing Body of the Independence Community College , having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate. |
| NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE Independence Community College : |
| TheCounty Clerk shall levy a property tax rate of42.775 exceeding the Revenue Neutral Rate of41.546mills. |
| This resolution shall take effect and be in the force immediately upon its adoption and shall remain in effect until further action is taken by the Governing Body. |
| ADOPTED this 23rd day of August 2021 (month and year) and SIGNED by the Governing Body. |
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