

**72-7106. Litigation of claims; judgments.** In the event of a failure or inability of the boards to make an agreement as provided in K.S.A. 72-7105, or if the state board shall disapprove any such agreement, the board of either district or the boards of both districts, either jointly or separately, may file a petition at any time after one year from the effective date of transfer of territory, but in no event sooner than March 1, 1968, in the district court of the county in which the transferred territory, or any part of it, is located, praying for the adjustment of property rights and claims between the school districts.

The court shall appoint and instruct three (3) competent commissioners who shall: (1) Appraise and determine the fair value, as of the effective date of the transfer of all real and tangible personal property, of the giving district taking into account cost of reproduction less depreciation, original cost less depreciation, obsolescence, market value, and any other factors affecting fair value;

(2) determine the amount of all debts, including unpaid bonded indebtedness, of the giving district as of the effective date of this transfer;

(3) determine the net value of all assets of the giving district by deducting the total of all items under (2) from the total of all items under (1) above;

(4) determine what school property, buildings and furnishings, if any, are located in the territory being transferred;

(5) determine the amount due from one district to the other on the basis of the ratio of the assessed valuations on the January 1 preceding the effective date of the transfer of the tangible taxable property in the territory transferred and in the territory of the giving district which is not transferred, taking into account property retained by the giving district and that acquired by the receiving district is the bonded indebtedness assumed by either district.

The commissioners shall file a written report of their determination of each of the above items in the office of the clerk of the district court. The court shall examine the report and approve it, or after notice to all interested parties, and hearing, may correct or amend the report and approve it as amended, or the court may reject the report and appoint new commissioners to make a new report. Upon the approval by the court of the report of the commissioners or the report of the commissioners as corrected by the court, the court shall enter judgment for the amount found to be due from one board to the other and either party may have the right to appeal from the judgment of the said court to the supreme court in the same manner as in other cases provided by the code of civil procedure. The court in its discretion may make reasonable allowances to the commissioners for the services and tax them to either board or may divide such charges between them. Such charges shall be paid out of the general fund of the district to which they are taxed. Such judgment shall be enforced in the manner provided in the following section.

**History:** L. 1967, ch. 368, § 6; July 1.