

## **2020 ISBA RESOLUTION NO. 2**

### **UPDATING 33-802(5), IDAHO CODE, TO EXTEND SCHOOL LEVIES**

**WHEREAS**, over 80% of Idaho school districts rely on supplemental levies to meet their fiscal responsibilities; and

**WHEREAS**, supplemental levies may be approved by the taxpayers for one or two years with no minimum dollar amount requirement; and

**WHEREAS**, section 33-802(5), Idaho Code, allows a school district after seven consecutive years of running a supplemental levy to ask the taxpayers to fund an indefinite term supplemental levy at a minimum dollar amount of 20% of their maintenance and operational budget; and

**WHEREAS**, most districts are not able to take advantage of § 33-802(5), Idaho Code, because they do not meet the 20% minimum requirement because they don't need that much to fund their programs, further, artificially meeting such a requirement would unnecessarily burden taxpayers; and

**WHEREAS**, many districts feel that an "indefinite term" levy is unrealistic given the dynamic nature of educational needs and budgets;

**NOW, THEREFORE BE IT RESOLVED** that the Idaho School Boards Association support the rewrite of Section 33-802(5), Idaho Code, which would eliminate the requirement of 20% of a district's maintenance and operational budget as the minimum amount of a supplemental levy, and would allow a school district that has passed a levy for at least seven consecutive years to be able to extend the levy length for three (3) to ten (10) years without going back to the voters every year.

#### **STATEMENT OF PURPOSE**

It is rare to find a district in Idaho that does not rely on a supplemental levy to help provide the programs and services to their schools that their community expects. Section 33-802(5), Idaho Code, recognizes this fact and aims to make it easier for districts to plan their longer-term strategic budgets. However, this statute could be more effective with two substantive changes. First, by removing the requirement of a minimum dollar amount of 20% of the maintenance and operational budget for the levy; and secondly by replacing the "indefinite term" with a three (3) to ten (10) year term if the school district has passed a supplemental levy for seven (7) consecutive years. The five districts that currently have permanent levies (Boise, Blaine, Moscow, Lewiston, and Mullan) will all be grandfathered in.

**Submitted by Basin School District No. 72**

**Submitted by Nampa School District No. 131**

**RECOMMENDATION OF THE ISBA EXECUTIVE BOARD: DO PASS**

Margy Hall of the ISBA Executive Board will address the Executive Board's recommendation to the membership at the Business Session of the Annual Convention.