



# Lakeland Jt. School District

**Greetings Lakeland Community!** Our current Supplemental Levy will expire at the end of this school year, June 30, 2025. The LJSD Board has authorized a levy election for November 5, 2024. If approved, this will replace the current levy once it expires, and will be in effect from July 1, 2025 to June 30, 2027. We chose the November date to ensure a high rate of voter turnout. Included on this flyer is information that we believe our voters need to know to allow each of you to make a fully informed decision at the polls. If, after reading this, you have additional questions, please call me at the District Office (208-687-0431 ext 1111) and I will happily answer them.

~Lakeland Joint School District Superintendent, Lisa Arnold

## Lakeland Levy Questions and Answers

### What is HB 292 Property Tax Relief?

The state of Idaho will send to each public school district a dollar amount that is determined using a formula based on the district's student attendance for the previous year.

- For the 2024-25 school year, the district will receive the full \$9.52 million approved by our voters.
  - The total levy amount will include \$7.15 million from our taxpayers plus \$2.37 million from the state in property tax relief, which equals \$9.52 million.

### What is the difference between an Emergency Levy and a Supplemental Levy?

A school board can impose an emergency levy when enrollment is higher on the first Friday of the new school year than it was on the first Friday of the previous year. Our Board is not inclined to tax our community members without giving them a chance to vote on the tax. *There is no emergency levy on the books for Lakeland.* A supplemental levy allows taxpayers to vote to approve or oppose property taxes used to support the operation of a school district. We are running a supplemental levy on November 5th.

### Why does the ballot language not include the property tax relief dollar amount?

Idaho law requires that ballot language includes what is known to be fact for the amount levied each year for the two years of a supplemental levy.

- We know for a fact that we will receive the property tax relief from the state; what is unknown each year is the exact amount.
- The amount of property tax relief from the state is calculated using a school district's average daily attendance (ADA) for the previous year.
- Because ADA changes slightly each year, the dollar amount will also vary slightly.
- There is no way to precisely predict the number so we have to show the full \$9.52 million on the ballot.
- In 2023 the district received \$1.75 million in property tax relief. This payment covered the full bond payment, which is now paid off, and approximately \$800,000 toward the 2023-24 supplemental levy payment.

### What is HB 521 School Modernization Facilities Fund?

The state of Idaho is providing \$1.3 billion, through the sale of bonds, over the next 10 years to public school districts. These dollars must be used for capital projects with a life expectancy of at least 7 years.

- Can be used to build, renovate, or add on to existing student occupied buildings.
- Cannot be used for annual maintenance of buildings, materials, or salaries.

# PLEASE VOTE NOV 5

Please scan for  
Lakeland Levy  
information



What will our  
supplemental levy  
support?

The 2025-27 supplemental levy will support:

- Curriculum
- The District Safety Program
- Extracurricular Activities
  - Athletics
  - Co-curricular Activities (i.e. FFA, BPA, Leadership)
- Transportation
- Staff positions which allow us to provide small class sizes, elementary specialist positions, and a wide variety of elective classes.

Is this a  
new tax?

No, this is a continuation of the current levy which expires June 30, 2025.

Cost of Supplemental  
Levy to the taxpayer?

\$9.52 million dollars a year for 2 years. Our levy rate is \$105 per \$100,000 of taxable, assessed value of a home. The rate will be less when the property tax relief dollars are applied.

Why are we running the  
election in November?

The current levy expires on June 30, 2025. Typically we would run the replacement of the current levy in March. However, changes have been made in statute and school districts can now only run elections in November and May. Our budget has to be published by the end of May making a May election very challenging.

***More importantly, the largest voter turnout is typically in November and voter input is important to our school board.***

Do we still receive  
lottery dollars?

The district will no longer receive the approximately \$300,000 in Lottery dollars which were used to provide annual maintenance of our buildings. The state is using these funds to support the property tax relief dollars as prescribed in HB292.

Strong Schools =  
Strong Communities

We enjoy a safe community; a place where people choose to raise their children. When a school system is strong, crime is low and property values are robust. Lakeland High School and Timberlake High School graduate 100% of their seniors each year. Mountain View High School graduated 91% of their seniors last year (the state average for alternative high schools is 44%). Our students are well prepared for life after high school.

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$105 per \$100,000 of taxable assessed value, per year, based on current conditions. The levy will be assessed for two (2) years.