



East Sac County Community School District



Voter-Approved PPEL Ballot Question - Clarification

There is a question regarding the language used on the ballot for the Voter-Approved PPEL election on September 8th. The question is why the phrase “assessed valuation of taxable property” is used on the ballot when we have used the term “taxable valuation” when giving examples of the cost of this levy.

Our attorney has assured us that the ballot language is correct as required by Iowa Code. Additionally, Piper Jaffray, our financial counsel has confirmed that the examples provided by the district are an accurate and fair estimate of the anticipated taxpayer cost should the levy be approved. The rollback from assessed valuation to taxable valuation will be used, as it is with all property taxes, when/if the voter-approved PPEL is assessed on property. This has been confirmed with the Sac County Assessor.

Iowa Code 298.2(1)(a) provides, in relevant part, *“A physical plant and equipment levy of not exceeding one dollar and sixty-seven cents per thousand dollars of assessed valuation in the district is established except as otherwise provided in this subsection. The physical plant and equipment levy consists of the regular physical plant and equipment levy of not exceeding thirty-three cents per thousand dollars of assessed valuation in the district and a voter-approved physical plant and equipment levy of not exceeding one dollar and thirty-four cents per thousand dollars of assessed valuation in the district.”*

Even though the Iowa Code allows a higher limit, our ballot question limits the voter-approved portion of the PPEL to one dollar.

As an example, Iowa Code cited above establishes a regular PPEL of thirty-three cents of assessed valuation. When this levy is collected, as it has been the last several years in our district, it is calculated using the rollback to taxable valuation.

Educationally,

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