



BELLEVUE COMETS
COMMUNITY SCHOOL DISTRICT

SUPERINTENDENT
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Penny Medinger
Secretary/Treasurer

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Janet Sieverding Vice President
Allysen Bonifas Member
Marty Ploessi Member
Matt Wedeking Member

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Comet Highlights - January 10, 2023

Notes from the January 9, 2023 Board of Education Meeting

January 5	Students returned for the start of the 2nd Semester
January 16	No School for students; Teacher Professional Learning Day
January 25	2-Hour Early Dismissal for Students; Teacher Professional Learning
February 8	2-Hour Early Dismissal for Students; Teacher Professional Learning
February 20	No School - President's Day
March 8-9	Parent-Teacher Conferences - 2-Hour Early Dismissal
March 10	No School
March 22	2-Hour Early Dismissal for Students; Teacher Professional Learning
April 7-11	Spring Break - NO School for students 7-11; Teacher Professional Learning on April 11
April 26	2-Hour Early Dismissal for Students; Teacher Professional Learning
May 10	2-Hour Early Dismissal for Students; Teacher Professional Learning

To view a calendar of events see the following link:

<https://www.rivervalleyconference.org/public/genie/628/school/1/>

Consent Agenda

Open Enrollment Requests

- Flint Glasgow (1st Grade) - 22-23 School Year - The student has been living in Bellevue in the past and open-enrolled to Dubuque, then moved, but has returned to Bellevue and wants to continue their enrollment in the Dubuque CSD.

Resignations

- Brittni Decker - HS Assistant Volleyball - Brittni was in this position for two years and was very successful in her work. Based on other circumstances she is wishing to resign from the position, but is still willing to assist as needed in the off-season.

Recommendations to Hire

- Brad Sieverding - Substitute Bus Driver

Recognize any Visitors

- No visitors were in attendance.

APPROVED - Resolution for Bond Referendum Election

The Board Approved the Petitions, and moved forward with a resolution for a special election for a bond referendum on March 7, 2023. Some general information is below:

Petition Signatures

The district received over the amount of signatures needed for the board to approve the petition and to move forward with the referendum at our January 9 meeting.

Overview: The district needed to obtain 197 signatures (25% of the last school election voters, which was 787).

Below are the proceedings that were followed for this process..

The President of the Board called the meeting together and stated that a Petition had been filed purporting to be signed by eligible electors of the School District numbering at least 25% of those voting at the last election of school officials. The Petition requests that an election be called on the issuance of bonds in an amount not to exceed \$13,100,000, to provide funds to build, furnish, and equip a new elementary building and improve the site.

The President submitted the Petition to the Board which examined the Petition. _____ qualified electors voted at the last election of school officials; the number of eligible electors who have signed the petition is _____.

Director _____ introduced the following Resolution and moved its adoption. Director _____ seconded the motion to adopt. The roll was called, and the vote was:

AYES: _____

NAYS: _____

787 voted
on 11.2.21

The President declared the Resolution adopted as follows:

RESOLUTION ORDERING A SPECIAL ELECTION ON THE
ISSUANCE OF \$13,100,000 GENERAL OBLIGATION
SCHOOL BONDS

WHEREAS, there has been filed with the President of this Board a Petition of eligible electors of this School District asking that an election be called to submit the question of contracting indebtedness and issuing bonds of the School District in an amount not to exceed \$13,100,000 to provide funds to build, furnish, and equip a new elementary building and improve the site; and

WHEREAS, this Board has examined the Petition and finds that it is signed by eligible electors of the School District numbering at least 25% of those voting at the last election of school officials and that the purposes set forth in the petition cannot be accomplished within the limit of one and one-quarter percent of the assessed value of the taxable property in the School District; and

WHEREAS, the proposal for the issuance of Bonds or any other proposal incorporating any portion of it has not or will not have been submitted to the qualified electors of the School District for a period of at least six months prior to the date of election being called in these Proceedings;

NOW, THEREFORE, IT IS RESOLVED BY THE BELLEVUE COMMUNITY SCHOOL DISTRICT, IN THE COUNTY OF JACKSON, STATE OF IOWA:

Section 1. That an election is called of the qualified electors of the Bellevue Community School District in the County of Jackson, State of Iowa, on Tuesday, March 7, 2023. The following Proposition is approved, and the Secretary is authorized and directed to submit and file the Proposition for the Ballot with the Jackson County Commissioner of Elections at least 46 days prior to the election.

PROPOSITION ____

Shall the Board of Directors of the Bellevue Community School District in the County of Jackson, State of Iowa, be authorized to contract indebtedness and issue General Obligation Bonds in an amount not to exceed \$13,100,000 to provide funds to build, furnish, and equip a new elementary building and improve the site?

[END OF BALLOT LANGUAGE]

Section 2. That the notice of the election and ballot form used at the election shall be prepared in accordance with the provisions of the Iowa Code and Iowa Administrative Rules.

Section 3. That the Election Board for the Voting Precinct or precincts be appointed by the County Commissioner of Elections, not less than 15 days before the election.

Section 4. The Commissioner of Elections is requested and directed to make publication of the Notice of Election at least once, not less than four days nor more than twenty days prior to the election, in a newspaper that meets the requirements of Section 49.53(2), Code of Iowa.

Section 5. This election will be conducted by the County Auditor of Jackson County, as Commissioner of Elections.

Section 6. That the County Commissioner of Elections shall prepare all ballots and election registers and other supplies necessary for the proper and legal conduct of this election and the Secretary of the Board is directed to cooperate with the Commissioner of Elections in the preparation of the necessary proceedings.

Section 7. That the Secretary is directed to file a certified copy of this Resolution in the Office of the County Commissioner of Elections to constitute the "written notice" to the County Commissioner of Elections of the election date, required to be given by the governing body under the provisions of Chapter 47, Code of Iowa.

PASSED AND APPROVED this 9th day of January, 2023.

STATE OF IOWA

)

) SS PETITION CERTIFICATE

COUNTY OF JACKSON

)

I, Secretary of the Bellevue Community School District in the County of Jackson, State of Iowa, certify that the petition form attached and marked Exhibit "A," is a true and correct copy of the petition for a special public measure proposition to be submitted at a school election. This petition was filed with the President of the Board of Directors of the School District on _____, 202__, the Board acted at a meeting held on January 9, 2023, and the petition is signed by _____ eligible electors of the School District, as defined in Section 39.3(6), Code of Iowa. None of the signatures has been withdrawn, and the total number voting at the last preceding election of School Officials held on _____, as is shown by the poll lists was _____.

Dated this _____ day of _____, 2023.

Secretary of the School Board of the
Bellevue Community School District

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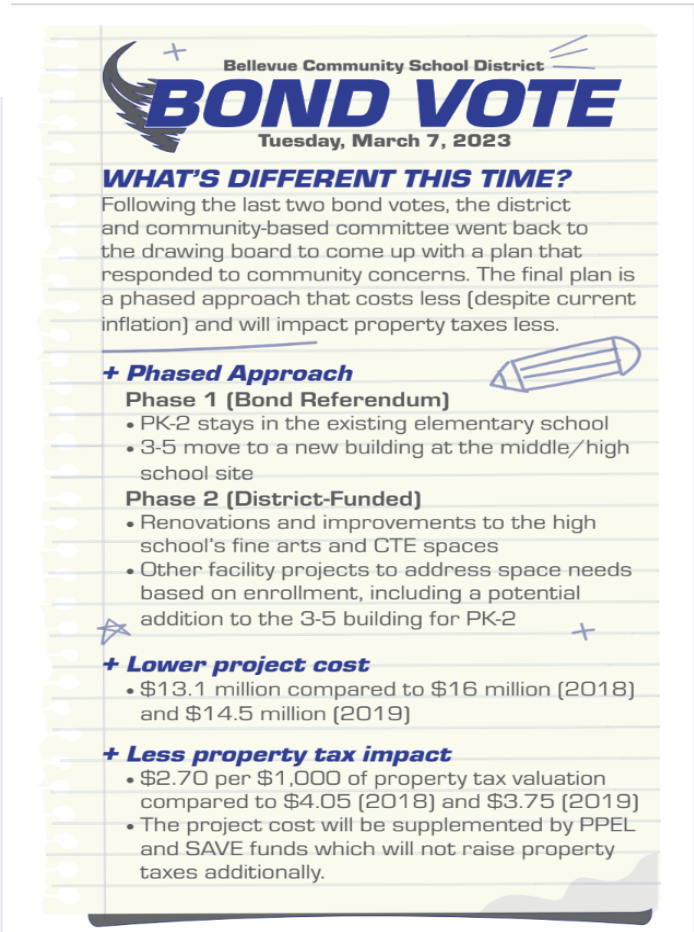
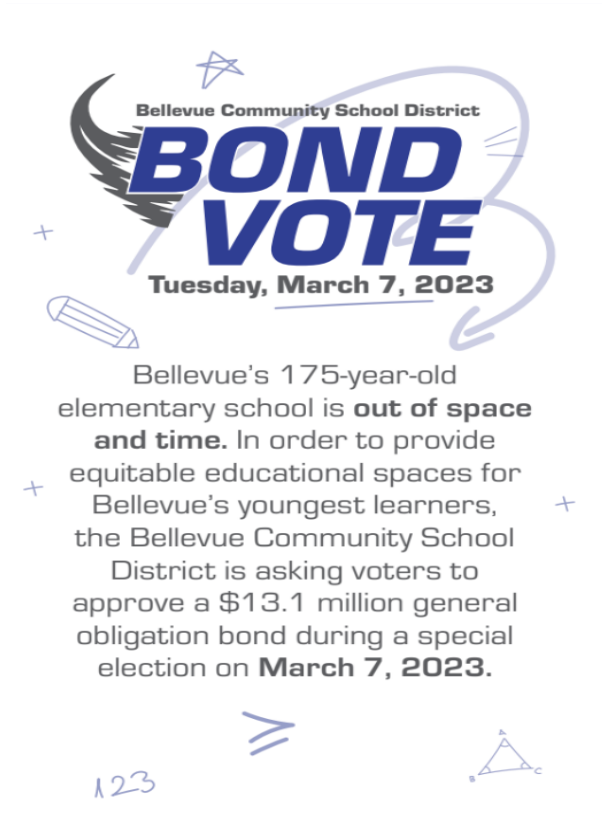
787 voters
on November
2, 2021

Facilities Updates

Meyer provided some updates on facilities, including the following information.

Referendum Cards

Below are the updated referendum cards that accurately describe the project. These will be readily available to people at school, and likely other locations in the community.



These will be printed front/back on cardstock paper in our office.

Marketing

A website link about the bond referendum is available on the district website. On the website is a variety of information, including a general overview, FAQ, and other similar information.

Frequently Asked Questions

WHY ARE WE VOTING?

Bellevue's 175-year-old elementary school is out of space and time. In order to provide equitable educational spaces for Bellevue's youngest learners, the

Bellevue Community School District is asking voters to approve a \$13.1 million general obligation bond during a special election on March 7, 2023.

WHAT'S THE PLAN?

Phase 1: The \$13.1 million bond will partially fund phase 1 of a five-year facility master plan. The first phase includes a new building at the middle/high school campus for third through fifth grade. The remainder of the project will be paid for using a combination of district PPEL and SAVE funds. PreK through second grade will remain at the current elementary school for the immediate future where they will have much-needed additional space once the 3-5 students are relocated.

Phase 2: The second phase will include renovations and improvements to the high school's fine arts and CTE spaces and/or other facility projects to address space needs based on enrollment, including a potential addition to the 3-5 building for PK-2. Phase 2 will be funded using state sales tax revenues and will not affect property taxes. This phase will commence around 2028.



WHAT'S DIFFERENT THIS TIME?

Following the last two bond votes, the district and community-based committee went back to the drawing board to come up with a plan that responded to community concerns. The final plan is a phased approach that costs less (despite current inflation) and will also raise property taxes less.

- **Phased approach**
 - Phase 1 (Bond-funded)
 - Grades PK-2 stays in the existing elementary school
 - Grades 3-5 move to a new building at the middle/high school site
 - Phase 2 (District-funded)
 - Renovations and improvements to the high school's fine arts and CTE spaces
 - Other facility projects to address space needs based on enrollment, including a potential addition to the 3-5 building for PK-2
- **Lower project cost**
 - \$13.1 million compared to \$16 million (2018) and \$14.5 million (2019)
- **Less property tax impact**
 - \$2.70 per \$1,000 of property tax valuation compared to \$4.05 (2018) and \$3.75 (2019)
 - The project cost will be supplemented by PPEL and SAVE funds from which will not raise property taxes additionally.

HOW WILL THE BOND AFFECT MY PROPERTY TAXES?

The \$13.1 bond is less than both of the prior two proposals in 2018 and 2019. By using multiple funding sources over a period of five to eight years with phased construction, the committee was able to minimize the tax impact. Property taxes will increase \$2.70 per \$1,000 of taxable valuation. The final taxable value of your property is a percentage of its assessed value after credits. Below are examples of how taxes will be affected for both residential and agricultural land.

Residential							
Assessed value	Rollback	Taxable value	Homestead credit	Net taxable value	Levy Rate change per \$1,000	Monthly tax change	Annual tax change
\$100,000	54.1302%	\$54,130	\$4,850	\$49,280	\$2.70	\$11.09	\$133.06
\$200,000	54.1302%	\$108,260	\$4,850	\$103,410	\$2.70	\$23.27	\$279.21
\$300,000	54.1302%	\$163,390	\$4,850	\$157,540	\$2.70	\$35.45	\$425.36

Agricultural Land					
Average assessed value	Rollback	Taxable value	Levy Rate change per \$1,000	Monthly tax change	Annual tax change
\$1,208/acre	89.0412%	\$1,076/acre	\$2.70	\$0.24	\$2.90

By being fiscally responsible, the district has been able to keep Bellevue's levy rate low compared to peer districts. After the bond passes, Bellevue's rate will still be lower than many of the districts in the River Valley Conference.

Comparable District Levy Rates

Anamosa.....	\$16.07
Camanche	\$15.34
West Branch	\$15.21
Northeast.....	\$14.87
Wilton	\$14.66
Easton Valley.....	\$14.61
Monticello	\$14.12
West Liberty	\$14.23
Dubuque	\$14.56
Bellevue (after bond)	\$13.57
North Cedar.....	\$13.44
Mid Prairie	\$13.22
Maquoketa.....	\$13.00
Tipton.....	\$11.85
Andrew.....	\$11.61
Cascade.....	\$11.26
Bellevue (current)	\$10.87
Durant.....	\$10.33

WHAT WILL THE BALLOT SAY?

On March 7, 2023, a date predetermined by state law, Bellevue Community School will hold a special election. Sixty-percent of voters must approve the question for the bond to pass.

Shall the Board of Directors of the Bellevue Community School District in the County of Jackson, State of Iowa, be authorized to contract indebtedness and issue General Obligation Bonds in an amount not to exceed \$13,100,000 to provide funds to build, furnish, and equip a new elementary building and improve the site?

HOW WILL I VOTE?

EARLY: Vote early in person at the Jackson County Courthouse Monday through Friday from 8 a.m. through 4 p.m. February 15 through March 6.

ABSENTEE: Request an absentee ballot from the Jackson County auditor or print a request online at <https://sos.iowa.gov/elections/pdf/absenteeballotapp.pdf> Absentee ballot requests must be received by the auditor by 15 days prior to the election. Ballots must be received to the auditor by 8 p.m. on election day.

ELECTION DAY: On March 7, 2023, from 7 a.m. to 8 p.m., eligible voters may vote at the following location:

Bellevue Community Center, 1700 State Street, Bellevue, Iowa 52031

ADDITIONAL QUESTIONS

Why is the district not renovating the existing elementary school?

The current elementary school, built in 1848, is one of the oldest structures in Iowa that continues to be used as an elementary school. There are not enough classrooms to meet Bellevue's growing enrollment. Classrooms and corridors are undersized, and many spaces do not meet accessibility and code requirements. Systems, including the building's boiler, are past their life and need to be replaced. The age of the building also makes it impossible to meet current safety standards.

The committee agreed on the proposed plan only after considering multiple concepts, including a combination of renovations and additions at the existing elementary school site. Building a new school at the middle/high school campus was ultimately the preferred solution for several reasons. One, the cost of renovating and adding onto the existing school was not less than building new. Two, the existing site is too small to accommodate a building, play areas, and parking that can meet modern teaching and learning needs. And third, due to the small site, construction and demolition would have taken place in phases over the course of multiple years, which would have been disruptive to learning.

How did the district arrive at the plan?

This proposal is the result of a community-driven facility planning process that began in August 2021 when the district hired OPN Architects, MODUS Engineering, and Fehr Graham Engineering to conduct an assessment of both the elementary school and middle/high school buildings, sites, and infrastructures.

Following the assessments, the district convened a committee of community members, parents, business owners, and school employees. Over the course of the summer and fall, the committee considered the results of the facility assessments and past facility plans and arrived at a proposed solution that addresses the district's most critical facility need - the elementary school - in a fiscally responsible manner.

What will happen to the existing elementary school?

Because the project is phased in order to reduce impact to tax payers, it will continue to be used for PreK through second grade in the short-term. While there will still be the possibility of code and infrastructure issues, fewer students in the building will relieve congestion and allow for the area's oldest areas to be used less. The district does not have final plans for the building following the completion of both phases of the plan if PK-2 is moved to an addition on the proposed 3-5 building. It could continue to be used in some capacity for district use. Alternatively, in many other communities in Iowa developers have repurposed historic buildings for other uses, such as community centers or housing. Nothing final has been decided.

What will the new school look like?

To save money, the building has not been designed yet. In order to determine the approximately 37,000-square-foot 3-5 building and related project cost estimate for the bond vote, our architects combined input from Bellevue district administrators and current best practices for modern elementary schools. To-date the approximate square footage is the only detail that has been determined. The design of the school will take place following the March vote. At that point, our architects will spend time getting to know the community's collective vision for this project. Final dimensions, exact layout, and general aesthetic both inside and out will be determined at this point in the process. These details will be determined by a core group identified by the school district.

Once the bond passes, what are the next steps for the project and when will the project be complete?

Once the bond passes, OPN Architects will start the design process, which includes detailed conversations about space needs, adjacencies, and aesthetic preferences. This will take 10 to 12 months. The project will likely bid in spring 2024. Any local contractor, general or sub-contractor, is able to bid on the project if they are able to meet bidding requirements. These requirements

are typically related to being able to provide performance bonds that cover their contract. The district hopes that any and all contractors, including local companies, will review the bid documents to consider supplying bids. In Iowa, projects are publicly bid, so work cannot just be given to a specific contractor. Construction usually takes 12 to 14 months and could be complete by spring/summer 2025.

The district already collects property taxes, why can't we pay for a new school without a bond vote? Where is my tax money going now?

Public school district funding is a complicated issue. Districts receive some state funding, but the majority of property tax collected by residents of the district supplements state funding to pay for day-to-day operations, including teacher and staff salaries and benefits, educational and instructional materials, and operational costs of the district. While generally it is considered wise to save money for a rainy day - or in this case a large expense - school districts are not legally allowed to stockpile large savings accounts. As a protection for taxpayers, they are encouraged by law to operate in such a way that they spend all that they bring in each year. The general fund, where state funding and property tax funds are allocated, is like a checking account for day-to-day expenses.

The district does have access to two other funding streams. PPEL funds can be used for small-scale ground and building projects. The state also created the 1-cent sales tax (SAVE) funding mechanism for schools to use for smaller capital projects on an annual basis. While it is common practice for districts to leverage some of these funds to supplement bond funding for major projects, as Bellevue plans to do to reduce property tax impact for phase 1 and 2, it is not prudent to exhaust these funds on such projects. The district needs to ensure there are still funds available for unforeseen repairs like replacing/repairing roofs or purchasing new buses.

That is why districts turn to general obligation bonds to fund larger scale new or improved facility projects. Through a special election, voters of a district give their approval for the district to levy additional property taxes that will go directly to paying back the bond. The additional taxes cannot be used for anything other than paying down debt.

What happens if the projects go over budget?

The district is not allowed to bond beyond the amount approved by voters. Of course, anyone who has ever taken on a construction project no matter how big or small knows that there are always unforeseen costs. In the architecture and construction industry, these are called contingencies. A contingency budget is built into the overall budget. Typically, at this point in the project, this is around 20% of the total project budget. This means that our budget is built to be flexible to accommodate unforeseen situations. Throughout the design

process, there will be regular cost estimates, each with more detail that help the design team and district stay aligned with the budget.

Will current supply chain issues affect our project?

OPN has a great deal of experience working on publicly bid projects, including many new and renovated school buildings. We have relationships with local contractors who are all well-versed in procurement phasing, especially due to current supply chain issues.

If I don't have children in the district, why should I pay more to invest in our facilities?

Addressing the need for a new elementary school has long been an overall community priority. This summer, the Bellevue City Council and Bellevue Municipal Utilities hosted a public community visioning meeting. The results of those conversations confirmed that schools are one of the reasons people choose to live in Bellevue and there is support for replacing the existing 170-year-old elementary school.

School facilities are integrally tied to a community's economic vitality. According to a recent study by real estate search engine Trulia and Harris Interactive, the majority (57 percent) of parents with children under 18 would pay above listing price to live in the neighborhood with ideal schools. As districts around us improve their facilities and the community continues to look to the future, our school facilities will play a critical role in our community's viability.

You may not have children attending schools in our district, but chances are you attended a school as a youth. You benefited because someone else who may not have had their own children in school understood that there is an interconnectedness to living in a community. We collectively pay for public facilities like schools because it is an investment in our shared wellbeing and in our future generations.

Marketing Boards and Events

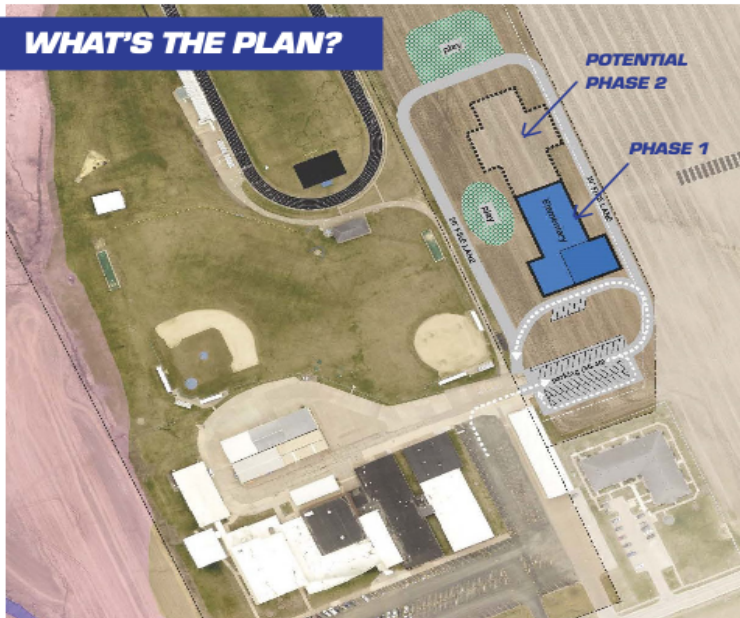
OPN created some "boards" and handouts for the district that the board discussed areas to "display" these in the upcoming weeks, along with having the handouts and "cards" available.

BELIEVE IN OUR FUTURE

Believe in the Blue. Vote March 7, 2023.

Bellevue's 175-year-old elementary school is out of space and time. In order to provide equitable educational spaces for Bellevue's youngest learners, the Bellevue Community School District is asking voters to approve a \$13.1 million general obligation bond during a special election on March 7, 2023.

WHAT'S THE PLAN?



PHASE 1

A new building at the middle/high school campus for grades 3-5. PreK through second grade will remain at the current elementary school for the immediate future.

FUNDING SOURCE
BOND +
PPEL/SAVE

PHASE 2

Renovations and improvements to the high school's fine arts and CTE spaces and/or other facility projects to address space needs based on enrollment, including a potential addition to the 3-5 building for PK-2. This phase will commence around 2028.

FUNDING SOURCE
PPEL/SAVE

WHAT'S DIFFERENT THIS TIME?

Following the last two bond votes, the district and a community-based committee went back to the drawing board to come up with a plan that responded to community concerns. The final plan is a phased approach that costs less (despite current inflation) and will lessen the impact on property taxes.

+ Phased Approach

Phase 1 (Bond-Funded)

- Grades PK-2 stays in the existing elementary school
- Grades 3-5 move to a new building at the middle/high school site

Phase 2 (District-Funded)

- Renovations and improvements to the high school's fine arts and CTE spaces
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+ Lower project cost

- \$13.1 million compared to \$16 million (2018) and \$14.5 million (2019)

+ Less property tax impact

- \$2.70 per \$1,000 of property tax valuation compared to \$4.05 (2018) and \$3.75 (2019)
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WHY IS THE DISTRICT NOT RENOVATING THE EXISTING ELEMENTARY SCHOOL?

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The committee agreed on the proposed plan only after considering multiple concepts, including a combination of renovations and additions at both the existing elementary

school and secondary school sites. Building a new school at the secondary school campus was ultimately the preferred solution for these reasons:

1. The cost of renovating and adding onto the existing school was not less than building new.
2. The existing site is too small to accommodate a building, play areas, and parking that can meet modern teaching and learning needs.
3. Due to the small site, construction and demolition would have taken place in phases over the course of multiple years, which would have been disruptive to learning.

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COMPARABLE DISTRICT LEVY RATES

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WHAT WILL THE BALLOT SAY?

On March 7, 2023, a date pre-determined by state law, Bellevue Community School District will hold a special election. Sixty-percent of voters must approve the question for the bond to pass.

Shall the Board of Directors of the Bellevue Community School District in the County of Jackson, State of Iowa, be authorized to contract indebtedness and issue General Obligation Bonds in an amount not to exceed \$13,100,000 to provide funds to build, furnish, and equip a new elementary building and improve the site?

HOW DO I VOTE?

EARLY



Vote early in person at the Jackson County Courthouse Monday through Friday from 8 a.m. to 4 p.m. February 15 through March 6.

ABSENTEE



Scan me

Request an absentee ballot from the Jackson County auditor by February 20 (15 days prior to the election). Ballots must be received to the auditor by 8 p.m. on election day. **Print an absentee ballot request form online: <https://sos.iowa.gov/elections/pdf/absenteeballotapp.pdf>**

ELECTION DAY: MARCH 7, 2023

On election day from 7 a.m. to 8 p.m., eligible voters may vote at:

Bellevue Community Center
1700 State Street
Bellevue, Iowa 52031

Open House

The Board is planning a Community Open House for **Wednesday, February 15 from 6:30-8:00 at the Bellevue Elementary School Gym**. This will be an "open house" to ask questions about the project to board members, administration, committee members in attendance, take a tour, etc. More information will be coming out about this event in the upcoming weeks.

Other Facilities Items

Meyer discussed with the Board the potential need to "renovate" and "refurbish" the former Voc-Ag building as we search for more space for both the present and the future at the secondary level. More discussion will take place at an upcoming board meeting on this.

Meyer also shared information on finding space for next year at the elementary and some possible options. More discussion on this will happen at future board meetings.

Comet Reading and Reflection

Meyer shared two items for information. The first is a summary of how school funds can/cannot be utilized. The second is a brief reading on the "Use of Public Funds for Political Purposes" that is important to be aware of.

Revenue Sources and Allowable Expenditures



ISFIS, Inc.
Iowa School Finance Information Services

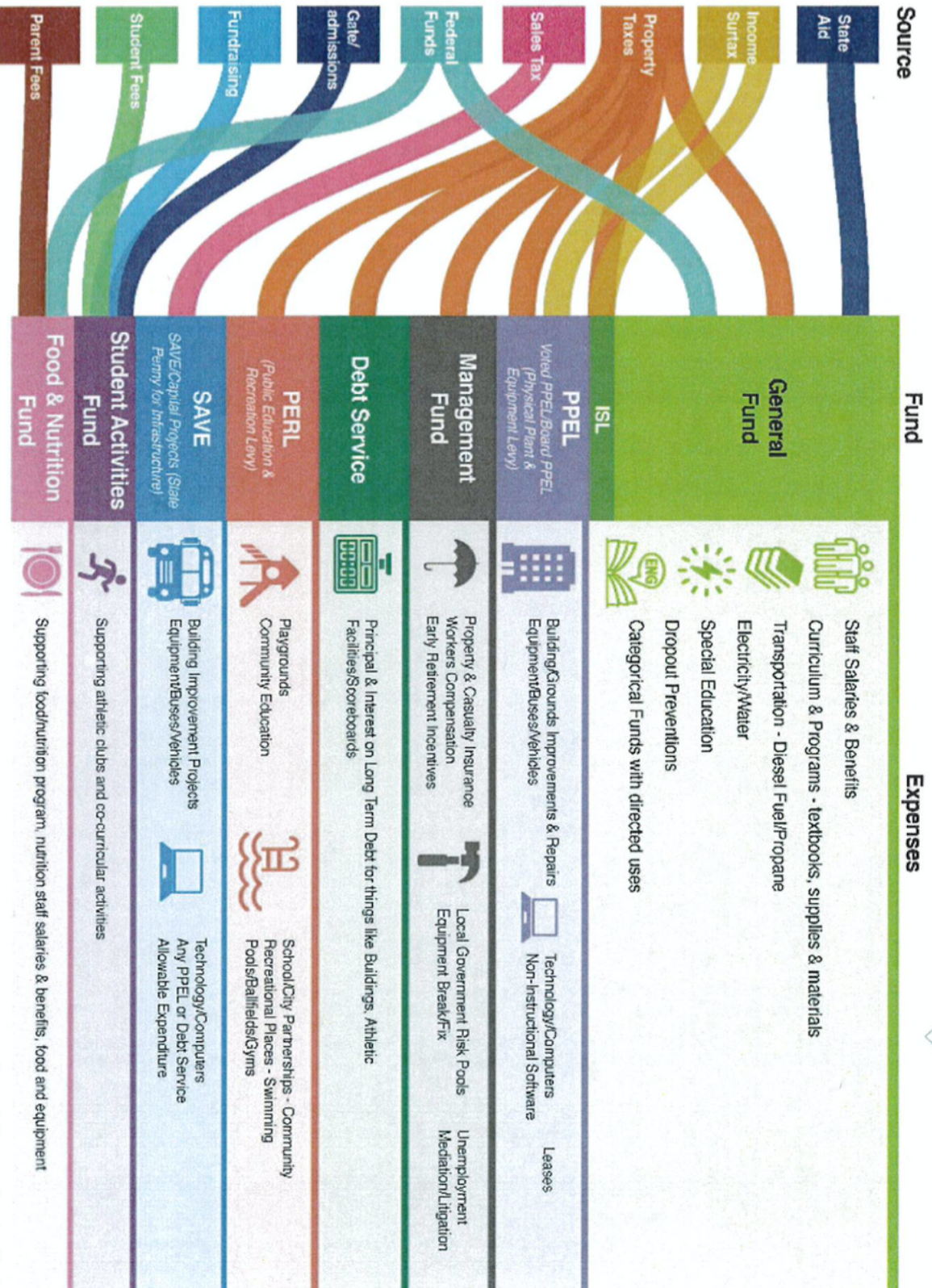


Chart scale does not reflect size of funds.

USE OF PUBLIC FUNDS FOR POLITICAL PURPOSES

Ballot issues, and especially Bond issues, are ripe territory for confusion among school board members, school officials, and school employees. These individuals may feel strongly about a ballot issue and wish to advocate for or against it. And it is permissible for them to do so *as citizens of the community*. But doing so in their official capacities crosses a line because a school district, through its officials or employees, may not advocate for or against a ballot issue, or use its resources to do so. The following material outlines the boundaries between proper and improper conduct in scenarios school district board members, employees, and officials commonly face.

I. Questions and Answers Related to What School Board Members, School Officials and Employees Can Do in Connection with Promotion of a Bond Issue

Q. Can a school board spend money to advocate the passage (or defeat) of a bond issue?

A. No. Public money cannot be used for political purposes, including attempts to pass or defeat a ballot issue. The Iowa Code provides:

The state and the governing body of a county, city, or other political subdivision of the state shall not expend or permit the expenditure of public moneys for political purposes, including expressly advocating the passage or defeat of a ballot issue.

This section shall not be construed to limit the freedom of speech of officials or employees of the state or of officials or employees of a governing body of a county, city, or other political subdivision of the state. This section also shall not be construed to prohibit the state or a governing body of a political subdivision of the state from expressing an opinion on a ballot issue through the passage of a resolution or proclamation.

Iowa Code § 68A.505(1)–(2) (2021) (emphasis added). This statute provides the boundaries that define the appropriate conduct of governing officials and employees **ONCE THE BOARD HAS ACCEPTED THE PETITION AND CALLED THE ELECTION**.

Q. Can a school board spend money to distribute informational material about an upcoming bond issue?

A. Yes, as long as that information does not advocate the passage or defeat of the bond issue. Iowa Admin. Code r. 351-5.5(5) (2021). A school board has the authority to disseminate information to the public concerning the reasons for the bond issue, such as needs, plans, and anticipated costs. *See* June 24, 1980 opinion from the Iowa Attorney General. Providing hard data or facts is appropriate; providing the board’s beliefs or opinions is not. *See* June 19, 1998 letter opinion from the Iowa Attorney General. It is important that this information remain neutral and not promote a “yes” or “no” vote.

Q. Can a school board member, superintendent or a district employee campaign for or against a bond issue?

A. Yes. The Iowa Code specifically states that it does not limit the freedom of speech of officials or employees of a governing body such as a school board. Indeed, the board may adopt a resolution supporting or opposing the bond issue and school board members may express their opinions on a bond issue at a school board meeting. Iowa Admin. Code r. 351-5.5(1) (2021); *see also* Iowa Ethics & Campaign Disclosure Board Advisory Opinion 2000-15. However, they may not use the meeting to advocate whether others should support or oppose the bond issue.

When acting in their personal capacities, board members, officials, and employees are only limited by the First Amendment. However, these individuals must be sure they are acting as citizens of the community in promoting their position on the bond issue.

Q. Can a school employee, during his or her work hours, advocate that students, parents, or teachers vote, as long as they don't advocate HOW to vote?

A. Yes, but read the next question and answer.

Q. Can a school district employee, during work hours, advocate that students, teachers, or parents vote by absentee ballot?

A. No. Advocating absentee voting is prohibited by a separate code section that makes it a simple misdemeanor for a public employee during work hours to solicit absentee ballots. Iowa Code § 53.7 (2021).

However, public employees may advise students, teachers, or parents of the opportunity to vote absentee. The difference is between advising of an opportunity and advocacy.

Q. Can a principal, administrator or teacher wear clothing or paraphernalia during the work day which state Vote Yes?

A. An employee, in their individual capacity, may choose to wear clothing (e.g., a t-shirt) or paraphernalia (e.g., a button) *as long as it is not usually prohibited by District policy*. Iowa Admin. Code r. 351-5.5(8) (2021).

The school district may have a policy which prohibits employees from wearing shirts or buttons (or any other accessory or clothing item) which contain political messages, advertising or logos. As a result, it would be improper for an employee in his/her official capacity to wear a t-shirt or button either advocating for or against the ballot issue because of their position of authority over students and because the District has consistently enforced its policies, rules, and regulations regarding the wearing of t-shirts or buttons. Absent such policies, the District may not encourage or discourage employees from wearing or not wearing clothing or paraphernalia. When crafting such policies, a school district should ensure they are consistent with relevant terms of its dress code and its labor contracts, where applicable.

Q. Can the school district sponsor a Vote Yes poster contest for students to be completed during the school day or as a school assignment?

A. No. In a May 24, 1982 letter opinion, the Attorney General stated that a school sponsorship of a Vote Yes poster contest or vote yes message in a school newsletter is impermissible. We believe the same answer would apply to a Vote Yes essay contest. *See also* Iowa Admin. Code r. 351-5.4(2)(d) (2021). However, in the same letter opinion, the Attorney General stated that a poster contest related to a ballot issue in which students are free to decide on the contents of their posters is not so prohibited.

Q. Can campaign literature be posted in a classroom as part of a learning unit?

A. Yes, but only if literature representing all positions on the ballot issue is posted. And, again, the posting of such literature does not license school officials or employees to advocate on behalf of a position during their work hours. *See* Iowa Ethics & Campaign Disclosure Board Advisory Opinion 2000-24 (concerning posting literature for political candidates).

Q. Can a principal tell employees to vote yes during a meeting held during the school day?

A. No. Because public funds cannot be used to advocate for or against a bond issue, the District may not use any facilities or public funds to support the ballot issue. Iowa Admin. Code r. 351-5.4(2)(b) (2021). In this case, the principal would be using his/her position, as well as school facilities, to urge a vote yes position on the ballot issue which is impermissible.

Q. Can a principal or administrator at a PTA meeting held outside the school day urge a vote yes message at the meeting?

A. Yes, but read this answer. School officials and employees are prohibited from advocating for or against the ballot issue in their official capacity as school district employees. However, school officials and employees are free to work as individuals to advocate for or against the issue. The Principal or school official attending such meeting and urging a vote yes message should make it very clear that he/she is acting in an individual capacity and not as a school official or in their capacity as a school district employee when urging such a message. *See May 24, 1982 letter opinion from Iowa Attorney General.*

Q. Can a district employee use the district's telephone, e-mail system, fax machine, or website to advocate a vote yes or no position on a ballot issue?

A. No, because this is a direct use of public funds to advocate for or against a ballot issue.

Q. May signs advocating to pass or defeat a ballot measure be placed on school property?

A. No, campaign signs may not be placed on any property owned by the state or the governing body of a county, city, or other political subdivision (such as a school district). Iowa Code § 68A.406(2)(a)(1) (2021); Iowa Admin. Code r. 351-5.4(e) (2021).

In the event that a district has a sign on its property and it allows any individual or group to rent that sign, then a political committee may also rent that sign. “[T]o deny a . . . political committee access to public property available to other individuals and organizations would impermissibly ‘limit the freedom of speech’ of the . . . committee.” *See* Iowa Ethics & Campaign Disclosure Board Advisory Opinion 2000-31. The committee would have to pay the full rental amount charged to other groups.

Q. So we know there are rules out there. What happens if they are not followed?

A. In the leadup to an election, it is extremely important that these rules are followed. Failing to do so may result in negative publicity, reprimands, fines, or other penalties (*See e.g.*, Iowa Code § 68A.701 (2021)). The Iowa Ethics and Campaign Disclosure Board administers these laws and rules.

BOTTOM LINE: Material prepared and distributed by the school board must be neutral. School board members and employees, acting as individuals, may promote or oppose a bond issue. They may not use district resources as part of their advocacy.

II. Questions and Answers Related to Identifying What Conduct is Permissible With Respect to Students Advocating a Particular Position on a Ballot Issue

Q. Can a student advocate (1) voting, or (2) a particular position on a ballot issue during school hours?

A. Yes, if it is consistent with school district policies, rules and regulations that govern student speech. Because the student is not an employee of the district, there is no restriction on the student's speech, except as allowed by the First Amendment.

Q. Can a student wear a Vote Yes t-shirt to an open house held at the school building?

A. Yes. Because the student is not an employee of the school district, there is no prohibition on what the student wears to school as long as it conforms with the district's policies, rules, and regulations.

Q. Can a student wearing a Vote Yes t-shirt sit with an adult at an open house and distribute brochures and flyers promoting a vote yes message?

A. Yes. The *student* sitting with the adult at an open house or the *student* wearing the Vote Yes t-shirt in this scenario does not pose a problem. The school district is instead prohibited, *through its employees*, from displaying political posters, brochures, flyers, or promotional literature of any type which advocates for or against a ballot issue in areas accessible to the public. This rule does not apply to students and student speech.

However, if the district has a written policy that would allow any member of the public to distribute brochures at an open house, the district may allow the Vote Yes Committee *and* the opposition to distribute brochures at open houses held in school buildings. Absent such a policy, the school district should *not* allow the Vote Yes Committee or the opposition to distribute brochures at open houses held in school buildings.

III. Questions and Answers Related to the Use of Public Funds and/or Resources by Individuals or Organizations other than Board Members, District Officials or Employees

Q. Can campaign volunteers use school district property to operate a phone bank, promote a position on the bond issue, or to poll voters?

A. No. The Iowa Criminal Code specifically prohibits the use of government property to operate a phone bank or poll voters, to solicit funds, or to urge support for a ballot measure. *See* Iowa Code § 721.2(8) (2021).

Q. Can a school-sponsored parent newsletter advocate a vote yes or no position?

A. No, because it is direct use of public funds. Iowa Admin. Code r. 351-5.4(2)(d) (2021); May 24, 1982 letter opinion from Iowa Attorney General. This is different, however, than a student publication where the school district may only restrict speech consistent with the First Amendment or an advertisement in a district publication that normally accepts such ads.

Q. Can a candidate post a campaign sign on a parade float sponsored by the district?

A. No. If it is a school-sponsored float, political signs are not permitted because the display would constitute a prohibited use of public funds for a political purpose. Iowa Admin. Code r. 351-5.4(2)(c) (2021).

Q. Can students take home information produced by the Vote Yes Committee or the PTA urging a vote yes message which has been distributed either through the school mail system or by teachers to students before school is let out?

A. No. The school district may not allow either the opposition or the Vote Yes Committee to use its mail system to send information home with a student.

IV. Questions and Answers Related to Identifying the Guidelines for Establishing a Citizens' Committee to Promote a Bond Issue

Q. What are the governing rules for establishing an organization to support or oppose a public measure such as a bond issue?

A. The Iowa Campaign Disclosure Act regulates these citizens' organizations. *See* Iowa Code Chapter 68A. In addition, the Iowa Ethics and Campaign Disclosure Board has established rules for the operation of campaign committees. The specific code sections of importance for ballot issue committees are:

§68A.102 (Definitions)
§68A.201 (Organization Statement)
§68A.203 (Committee Treasurer)
§68A.401 (Reports Filed with Board)
§68A.401A (Reporting Contributions and Expenditures)
§68A.402 (Disclosure Report Due Dates)
§68A.402A (Information Disclosed on Reports)
§68A.402B (Committee Dissolution/Inactivity)
§68A.404 (Independent Expenditure)
§68A.405 (Attribution Statement on Printed Material)
§68A.406 (Campaign/Yard Signs)

Districts must be mindful that they may not register a committee with the Board on the committee's behalf.

Q. So we know there are rules out there. What happens if they are not followed?

A. When a campaign committee is formed, it is extremely important that the procedures are followed. Persons responsible for filing reports, preparing campaign materials, and other campaign activities must comply with the statutes and rules to avoid negative publicity, as well as reprimands or fines. An individual who willfully violates any provisions of Chapter 68A commits a serious misdemeanor. Iowa Code § 68A.701 (2021). The Iowa Ethics and Campaign Disclosure Board administers these laws and rules.

Q. What if several board members join the same citizens' committee?

A. School board members who participate in a citizens' committee should keep in mind the requirements of the Open Meetings law. If a quorum of the school board is present at a meeting of the campaign committee, the provisions of Iowa Code Chapter 21 (Official Meetings Open to Public (Open Meetings)) may apply. *See* July 6, 1981 letter opinion from Iowa Attorney General; May 25, 1982 letter opinion from Iowa Attorney General (concerning city council committees).

APPROVED - Supplemental Amount for Dropout Prevention for 2023-2024 School Year

Each year we ask for spending authority/funding to assist in programming for our students, and it is used for teacher compensation and resources for students. This year we qualify for **\$173,738** (it was \$167,239 last year). This is a part of our annual budget that will be approved in the spring, but we have to submit a request with Board approval by no later than January 17 this year. These funds help to fund both staffing and programs overall in our district.

Below is the typical declaration that needs to be approved. I strongly recommend this, based on the following reasons:

- Modified Supplemental Amount (MSA) is spending authority only (no cash)
- Doesn't bind your district to tax for the authority
 - Could use cash reserves already on hand
 - Could choose to just not tax for it.
- Might need it in the future - once you've given up the opportunity and not applied, there's no way to ever get it back.
- Spending authority never goes bad

Whereas Iowa Code allows school districts to request modified supplemental amounts for services provided to dropout prevention and at-risk eligible students, and

Whereas the goal of the Bellevue CSD is to graduate students prepared for career or postsecondary experience, and

Whereas failure to adequately prepare students at risk of not finishing high school is a burdensome cost, not only to the student's future opportunity but to our community and state,

Be it therefore resolved. . .

The Board of Directors of the Bellevue CSD directs our district to submit this request to the school budget review committee for all modified supplemental amount to which the district has demonstrated need, estimated to be \$173,778 for dropout prevention and at-risk program services for students.

The Board of Directors further directs our school board secretary to submit a copy of this resolution and the board minutes of this action to the SBRC with the application or as soon after as is possible.

The Board of Directors further directs our superintendent to notify the board if the maximum modified supplemental amount granted through the application process differs from this estimated amount in order to keep the board, our taxpayers and stakeholders apprised of any changes.

The amount is determined by the following formula from the Iowa Department of Education...

District Cost Per Pupil = \$7,435/student

Certified Enrollment of students in K-12 = 631.7

Maximum modified supplemental amount possible = \$173,778 (0.037 X 7435 X 631.7)

2023-2024 School Year Calendar

It is time to start thinking about a school calendar for next school year. Meyer had some conversations with Tara Notz (Maquoketa) and Chris Fee (Easton Valley, Andrew, and Delwood) about their plans. We will try to match up as much as possible with them based on our own district needs.

Their schools have professional learning for teachers each Wednesday with a 2-hour early dismissal. I know that we have not went that route to this point, and I am not necessarily advocating for it either. The point is that we need to make sure our teachers have enough time to collaborate with each other to meet the needs of our students appropriately, and recognizing how this can be done effectively by our district in multiple manners. It is also imperative for our staff to be with students for their learning as well and making the most of our time with students that we have during the calendar year.

Many of the schools in our AEA have an early dismissal every Wednesday, while a few go every other Wednesday - 2X/month - one does Wednesday mornings, etc.) One district in our area is also likely going away from every Wednesday and scaling back to 1-2 times/month.

In the past, our parents have not been in support of weekly early dismissals either and I do not believe this has changed. Meyer also reached out to the administration at Marquette about their thoughts, and we will work with them accordingly in developing a "community" school calendar in some manner.

Information Items

Day on the Hill

This legislative event, and conference sessions, for school board members is designed to allow board members to learn information and to meet with legislators. The date this year is February 14.

IASB Day on the Hill



Feb. 14, 2023, 9 a.m.–4 p.m. • www.ia-sb.org/dayonthehill

Greater Des Moines Botanical Garden & the Iowa State Capitol, Des Moines

This Valentine's Day we invite you to join us at the Capitol to advocate your hearts out for student success. Students are at the forefront of everything you do as school board members—so let's make our voices heard loud and proud for legislation and policies that can lead to improved student achievement—and ultimately student success for **ALL** students in Iowa.



NEW THIS YEAR! We are offering two optional 30-minute pre-conference sessions for new-to-intermediate advocates; and for advanced advocates. When you're registering for Day on the Hill, simply select which session you'd like to attend.

Pre-Conference Sessions (8:30–9 a.m.)

- Build Your Advocacy Skills & Find Your Voice
(New-to-Intermediate Advocates)
- Enhance Your Advocacy Skills & Make Your Voice Heard
(Advanced Advocates)

Conference Sessions (9 a.m. – Departure for the Capitol)

Following the optional morning training, IASB staff will present six sessions on a variety of topics:

- It's All About the Students: New Public Policy Agenda
- How to Walk the Talk and Advocate for Student Success
- Key Education Budget Takeaways You Need to Know
- Insider Insights from Under the Golden Dome
- Q&A Panel: Your Questions Answered
- Capitol Visit Breakdown: Logistics & Best Practices

Extracurricular Updates

Meyer provided some basic information on extracurriculars, including the following:

MS/HS Gym

The "floor people" worked on the floor last week. I am a concerned about the "peeled spots" that can still be seen on the floor and some parts of the floor being "rough" where it was done. We are following up with this again. It is playable, but not the type of job I expected to be done. Someone from the company is coming to look at it yet this week.

Football Classifications

In a follow-up to the discussion at our last board meeting in regard to classifications for football based on free/reduced lunch rates...this was passed by the member schools. See an article below from the Des Moines Register (author from the CR Gazette) on this topic and let me know if you have any questions.

Iowa member high schools pass football classification measure
Jeff Linder, Cedar Rapids Gazette

Member schools voted overwhelmingly in favor on an amendment to the Iowa High School Athletic Association's articles of incorporation regarding football classification.

In order to pass, 50 percent of the total membership (365 schools) or 60 percent of those voting was required. The measure passed in both regards.

Seventy-two percent of membership (263 schools) voted, with the vote being 211-52 in favor.

Earlier this month, the IHSAA board of control approved a recommendation from the IHSAA classification committee to adopt a model - based on socioeconomics - similar to one currently used by the Minnesota State High School League.

The Minnesota system calls for the 40-percent reduction of a school's free and reduced lunch count from the annual enrollment to determine a final classification model.

According to IHSAA executive director Tom Keating, IHSAA legal counsel Brian Humke will develop an updated version of the IHSAA articles of incorporation that will be submitted to the Iowa Board of Education for consideration.

"I am preparing a summary of the process used to get us to where we currently are," Keating said. "This is due by Dec. 27 in order to be placed on the Jan. 12 Board of Education agenda."

Should the Iowa State Board of Education approve the amendment, the new model for classification in football will be implemented for the 2023 and 2024 football scheduling cycle.

Pending that approval, the IHSAA board of control will review, discuss, and consider IHSAA administrative staff recommendations concerning the 8-Player enrollment cap, currently at 120 or permitted by exception.

I do not believe this will impact our classification in football at this time for the next two-year cycle, but it could in the future (as our numbers in grades 9-11 will eventually be increasing based on elementary numbers at this time, and some other upcoming grades combined in the MS/HS in the future as they enter into grades 9-11).

Soccer Classifications

Recently, the IHSAA approved another class for soccer. This is good news for Bellevue as it makes the "playing field" more equal based on enrollment of schools and moves Dubuque Wahlert, Davenport Assumption, West Liberty, and likely some others to a larger class (as we will be in the smallest class for soccer).

Soccer: Class 4A to be added in 2023

Soccer will become the fifth IHSAA sport to have four classifications as the Board of Control approved the addition of Class 4A ahead of the upcoming 2023 spring season.

The two-time recommendation from the soccer advisory committee passed to create classifications with fewer schools and closer enrollment totals for a sport that has shown consistent growth since becoming an IHSAA sanctioned sport in 1994-95.

"With the growth of soccer, particularly in our smaller schools, adding an additional class will reduce the disparity in enrollment in each class, providing for a more competitive season and state tournament series," IHSAA executive director Tom Keating said. "We anticipate the additional class will encourage even more schools to join one of our fastest growing sports."

In 2022, IHSAA soccer featured 172 participating teams across three classes: 48 in Class 3A, 56 in Class 2A, and 68 in Class 1A. The sport debuted in 1994-95 with 79 schools, added a second class in 1998, and added a third class in 2009 with 143 schools.

Soccer had featured over 6,000 boys' participants for six consecutive springs prior to the pandemic-cancelled 2020 season. Other sports with four classifications include: Baseball, basketball, cross country, golf, and track and field.

"The action taken by our board supports the similar approval of an additional class of football two years ago," IHSAA assistant director and soccer administrator Todd Tharp said. "This can encourage more schools to support the sport, add excitement to the game for student-athletes and their communities, and acknowledges the work done by our members to consistently grow a sport that requires great student-athlete buy-in, with 11 players on the field and even more on the sidelines to build these programs."

For 2023, IHSAA soccer will feature:

Class 4A: Largest 36 schools

Class 3A: Next 40 schools

Class 2A: Next 48 schools

Class 1A: Remaining schools

Postseason schedules and assignments were also recommended for an adjustment by the advisory committee, which will be installed alongside the new classification.

Similar to basketball in 2022-23, soccer will receive substate brackets closer to the postseason, currently planned for the week of May 8 (NFHS calendar Week 45). The substate assignments and pairings separately released in previous years will be bumped in favor a later bracket, which will allow more regular season contests to factor into postseason seedings and matchups.

Comments from Building Principals, Superintendent, and Board Members

Jeanette Hartung-Schroeder spoke about her upcoming newsletter and information in it about the referendum.

Jeff Recker spoke about the significant decrease in amount of students failing a course this semester...around 5 total in the secondary building. This is a result of the effort of students, the staff that is working with the students and assisting them in "keeping on track, and parental support and involvement.

Enter Closed Session - Superintendent Mid-Year Review

This time in January is an annual activity that we have done as a Board over the last several years to provide input to the superintendent in regard to the direction of the district, etc. This is not the official evaluation time, that is in June, but a time to share thoughts for the rest of the school year and beyond about the district and goals for the future and any concerns.

The 10 areas include the following (bold were goals suggested at the Board meeting in July 2022)

1. Mission, Vision, and Core Values
2. Ethics and Professional Norms
3. Equity and Cultural Responsiveness
4. Curriculum, Instruction, and Assessment
5. Community of Care and Support for Students
- 6. Professional Capacity of School Personnel**
- 7. Professional Community for Teachers and Staff**
- 8. Meaningful Engagement of Families and Community**
9. Operations and Management
10. School Improvement

The rating areas are the following:

- Ineffective
- Developing
- Effective
- Highly Effective

Reminder: Tax Impact

Remember it is not as easy as taking the value multiplied by \$2.70...there are "credits", etc. and it is taxable value and not market value.

\$2.70 Levy

*** Any suggested tax increase (a) is only an estimate, and (b) does not include any change upward or downward in tax rates that your City, County and Community College may cause to their budgets in any given fiscal year.**

1/1/2021 Assessed Value*	1/1/2021 Rollback	Taxable Value	Less Homestead Credit**	Net Taxable Value	Est. Tax Rate Change per \$1,000	Change in Annual Tax Payment	Change in Tax Payment per Month
Residential Property							
\$50,000 x	54.13020% =	\$27,065 -	\$4,850.00 =	\$22,215 x	\$2.70000 =	\$59.98	\$5.00
\$60,000 x	54.13020% =	\$32,478 -	\$4,850.00 =	\$27,628 x	2.70000 =	\$74.60	\$6.22
\$75,000 x	54.13020% =	\$40,598 -	\$4,850.00 =	\$35,748 x	2.70000 =	\$96.52	\$8.04
\$100,000 x	54.13020% =	\$54,130 -	\$4,850.00 =	\$49,280 x	2.70000 =	\$133.06	\$11.09
\$125,000 x	54.13020% =	\$67,663 -	\$4,850.00 =	\$62,813 x	2.70000 =	\$169.59	\$14.13
\$150,000 x	54.13020% =	\$81,195 -	\$4,850.00 =	\$76,345 x	2.70000 =	\$206.13	\$17.18
\$200,000 x	54.13020% =	\$108,260 -	\$4,850.00 =	\$103,410 x	2.70000 =	\$279.21	\$23.27
\$250,000 x	54.13020% =	\$135,326 -	\$4,850.00 =	\$130,476 x	2.70000 =	\$352.28	\$29.36
\$350,000 x	54.13020% =	\$189,456 -	\$4,850.00 =	\$184,606 x	2.70000 =	\$498.44	\$41.54
\$450,000 x	54.13020% =	\$243,586 -	\$4,850.00 =	\$238,736 x	2.70000 =	\$644.59	\$53.72
Multi-residential (Apartment, Nursing, etc.)gradually Grandfathering down to "Residential" rollback in 2022							
\$75,000 x	63.75000% =	\$47,813 -	0 =	\$47,813 x	2.70000 =	\$129.09	\$10.76
\$150,000 x	63.75000% =	\$95,625 -	0 =	\$95,625 x	2.70000 =	\$258.19	\$21.52
Commercial Property							
\$25,000 x	90.00000% =	\$22,500 -	0 =	\$22,500 x	2.70000 =	\$60.75	\$5.06
\$40,000 x	90.00000% =	\$36,000 -	0 =	\$36,000 x	2.70000 =	\$97.20	\$8.10
\$50,000 x	90.00000% =	\$45,000 -	0 =	\$45,000 x	2.70000 =	\$121.50	\$10.13
\$75,000 x	90.00000% =	\$67,500 -	0 =	\$67,500 x	2.70000 =	\$182.25	\$15.19
\$100,000 x	90.00000% =	\$90,000 -	0 =	\$90,000 x	2.70000 =	\$243.00	\$20.25
\$150,000 x	90.00000% =	\$135,000 -	0 =	\$135,000 x	2.70000 =	\$364.50	\$30.38
\$250,000 x	90.00000% =	\$225,000 -	0 =	\$225,000 x	2.70000 =	\$607.50	\$50.63
\$500,000 x	90.00000% =	\$450,000 -	0 =	\$450,000 x	2.70000 =	\$1,215.00	\$101.25
Agricultural Property (land only on a per acre basis)*							
StateLo:Lucas \$484 x	89.04120% =	\$431 -	0 =	\$431 x	2.70000 =	\$1.16359	\$0.10
JACKSON \$1,208 x	89.04120% =	\$1,076 -	0 =	\$1,076 x	2.70000 =	\$2.90417	\$0.24
StateHi:Grundy \$1,836 x	89.04120% =	\$1,635 -	0 =	\$1,635 x	2.70000 =	\$4.41395	\$0.37

Actual Average Assessed Value of 1 Acre Ag Land in Jackson County for 1/1/2021 Valuation = \$1,208

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- Assessed Value **IS NOT** "Market Value"...Assessed Value is determined by County Assessor while Market Value is determined by the open real estate marketplace. Market Value plays no role in determining taxable value or property tax dollars.
- Homestead Credit may vary from County to County
- Farm Buildings Are Assessed with the Agriculture Property ROLLBACK
- Ag Property will pay the school levy, but will pay a different CITY levy than Residential Property if the land is within City limits.
- Within CITY limits Ag Property pays the Ag Levy (likely near the maximum rate of \$3.00375) and NOT the City Levy....but, does still pay all school levies, including PPEL and Debt Service. The farm home pays the entire levy just as any other home within City limits, except the City levy is replaced with the County levy.

Ag Land Examples, Assuming "Average" Assessed Valuation of Land:			
40	acres	x	\$2.90417 = \$116.17
80	acres	x	\$2.90417 = \$232.33
160	acres	x	\$2.90417 = \$464.67
240	acres	x	\$2.90417 = \$697.00
320	acres	x	\$2.90417 = \$929.33
500	acres	x	\$2.90417 = \$1,452.08
1,000	acres	x	\$2.90417 = \$2,904.17
2,000	acres	x	\$2.90417 = \$5,808.34

Avg Market Value Jackson	\$9,449.00	÷	1000 =	9.45	x	\$2.70 =	25.51	x	320 acres =	\$8,164
	(market value)						vs. the actual estimated tax increase of:		\$929.33	←