



Idaho Falls School District 91

A World Class Education

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D91 Trustees Plan To Ask Courts To Settle Tax Dispute

The Board of Trustees this summer began planning for a new elementary school on Idaho Falls' south side financed by the levy D91's patrons overwhelmingly approved in May. **However, the Idaho State Tax Commission has decided it will not certify that levy, which will prevent the district from collecting the tax monies needed to pay for the new school.**

As a result, **the Board of Trustees on Wednesday voted to file a complaint with the courts seeking a declaration of the interpretation of the statutes in question.** At the heart of the issue is whether school districts can have two plant facilities levies in place at the same time.

The tax commission rule states districts can have only one plant fund, but it does not stipulate that school districts can only have one levy. This makes sense — the prohibition on multiple funds clearly was designed to prevent districts from going around limitations on levy amounts.

D91's legal counsel believes the law should allow school districts to have an additional plant levy to address changing needs, provided they obtain voter approval and observe levy limitations. The combined amount of D91's existing plant levy and the one voted in May are well within these limits.

"We are extremely disappointed in the commission's position and we strongly disagree with its interpretation of the state statutes," said D91 Board Chair Hillary Radcliffe. "We plan to file this complaint because, as board members, we feel we need to do everything we can to protect local control, and to provide students with safe, secure learning environments."

As the issue works its way through the courts, trustees will continue moving forward with plans for the new elementary school. However, the dispute with the tax commission may delay construction and slow the district's progress on other critical facilities issues. It also may mean the district will need to go back to patrons and ask for voter support again.

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