

STATEMENT OF PURPOSE

RS27023

Idaho Code § 33-308 allows school district patrons to change school districts under certain conditions. When the district from which the patrons are leaving has bonded indebtedness, the result is a tax shift onto the remaining school district taxpayers to pay the pro-rata portion of the bond no longer being shared by the departing patrons. The bond debt stays with the school district where it is paid by the remaining taxpayers.

While the school district patrons seeking to change districts are required to vote under current law, those remaining in the district never get to vote on the newly-increased pro-rata obligation.

This proposed legislation would require a vote of the entire school district to approve a departure from a district where the proposed excision would remove fifteen-percent (15%) or more of the taxable value in the district thereby shifting fifteen-percent (15%) of the bond payments onto the remaining taxpayers.

FISCAL NOTE

This proposed legislation has no impact on the general fund. Any impact on the budgets of various school districts are unpredictable since it would depend on a number of variables, including the results of elections that haven't yet been held.

Contact:

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DISCLAIMER: This statement of purpose and fiscal note are a mere attachment to this bill and prepared by a proponent of the bill. It is neither intended as an expression of legislative intent nor intended for any use outside of the legislative process, including judicial review (Joint Rule 18).