

Legislative limelights . . .

# School patrons still hit on property tax

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It was interesting beforehand to see what the 1 percent initiative would do to relieve school patrons of the property tax load.

The results are now in and what had been predicted and feared took place.

Those who voted for the 1 percent tax initiative mistakenly believed it would rid them of the need of voting for school override levies. Such was not the case.

The Idaho Legislature did make an honest attempt to help public schools and really gave them preferred treatment. The legislators authorized a reduction of 11 mills school property tax but replaced it by \$29.9 million from the state general fund.

Total appropriation for public school support in fiscal year 1979-80 made by the 1979 Legislature amounted to \$188,784,100, an increase over the previous year of \$38,845,000, or 27 percent.

Figures released by the Department of Education, however, showed that because of the 1 percent limitation, school patrons in 49 of the 115 school districts in the state were called on to vote for override levies. Of this, 43 were approved and six were rejected, 87.76 percent, which showed Idahoans do support their schools.

This compared in 1978 — before the 1 percent lev — of 44

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override elections, of which 39 were approved and five rejected, 88.64 percent.

In other words, patrons supported their schools on par with the period before the 1 percent.

A recapitulation showed the 43 school districts this past spring and summer approved an aggregate of 420.77 mills representing \$7,481,452 in additional money. This is above the \$5,444,196 approved in override levies in 1978.

There are still more elections pending or to be reported.

In East Idaho, this included Idaho Falls 91, 7.92 mills for \$605,238, the second largest in the state to Moscow's 35.55 mills for \$1,204,898; and Firth 59, 5.50 mills for \$46,000.

This does not include votes approving plant facility levies and bonds which amounted to several million more.

School districts are restricted by law in slapping on increased fees to make up deficits but they still did this for extra curricular activities, such as band, sports, dramas and others for which

there is no way of computing the overall charge.

For example, in Idaho Falls School District 91, patrons received the 11 mill property reduction by the Legislature but they voted 7.92 mills in override which gave them a net reduction actually of only little more than three mills.

Other figures show the 1 percent initiative for the average property owner receives about a \$30 a year property tax reduction which is not exactly what the property owner had in mind. This \$30 will be more than offset by increased fees in state, county, city and school services.

Property tax charges issued in behalf of public schools in 1978 represented \$105,184,023, or 47 percent of the total statewide 1978 property tax charge.

The 1 percent tax initiative may have been a step in the right direction but an overall tax reform is needed, one that will bring equitable reduction to the farmer, small business and small property owner.