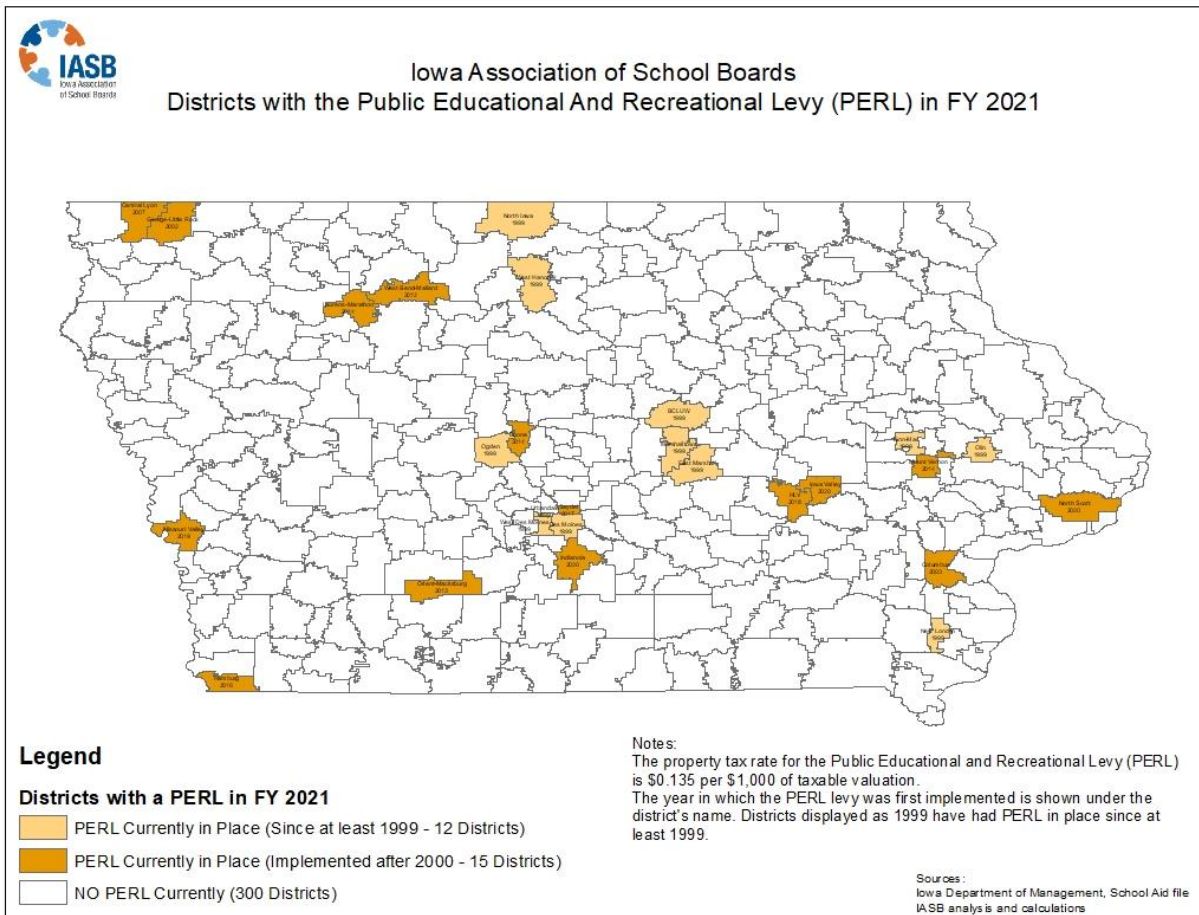




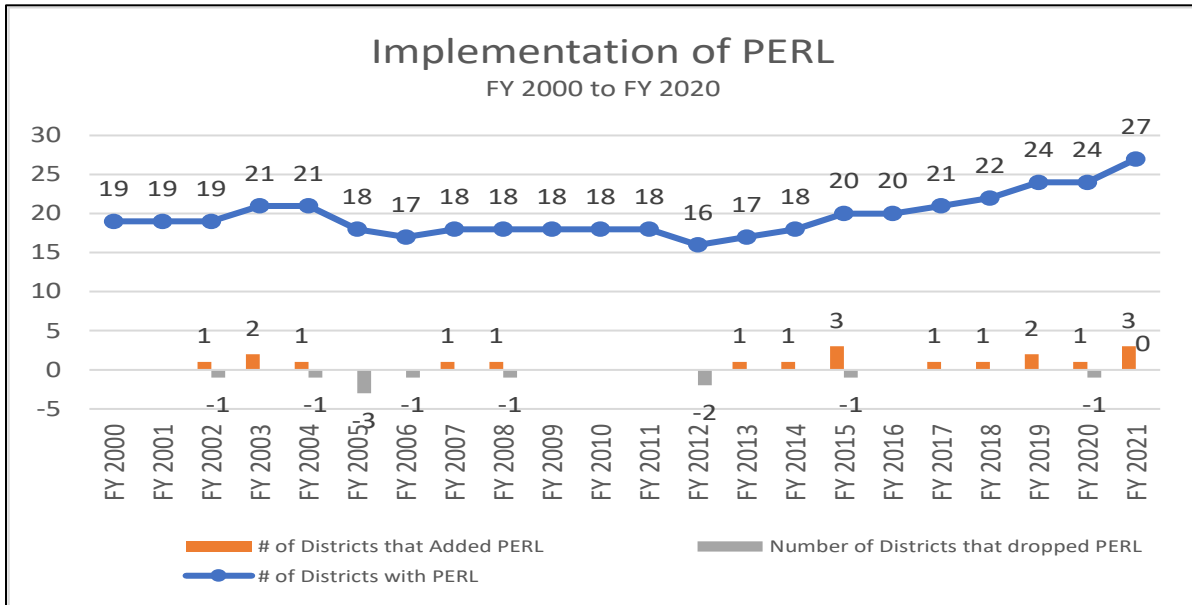
Public Educational and Recreational Levy (PERL) and Legislation that Proposes to Eliminate the PERL

Upon voter approval, school districts may levy \$0.135 per \$1,000 of taxable valuation for PERL. This stands until the school board rescinds, or a majority of voters approve to rescind, or there is a school district reorganization where one district has a PERL and the other district does not. Funds from the levy may be used for public playgrounds, public tennis courts, public swimming pools, other recreation purposes, and community education purposes.

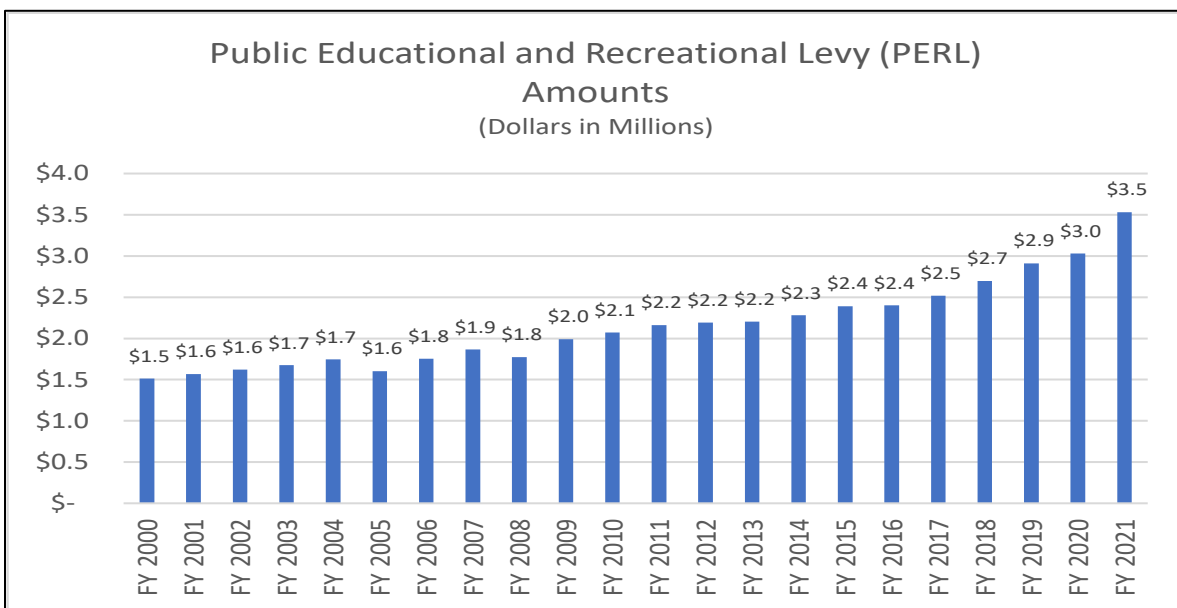
The following map provides a view of the districts that currently have a PERL in place. Of the 27 districts that currently have a PERL, 12 have had it since at least 1999 while the other 15 have implemented since 1999. Click [here for a larger map](#) and click [here to see district property tax information including PERL](#).



The following chart details PERL implementation since FY 2000 and includes the number of districts with PERL, the number of districts that newly implemented PERL, and the number of districts that no longer have PERL. In FY 2021, Indianola, Iowa Valley, and North Scott began implementing PERL. For the districts that no longer have PERL, eight of the 11 were the result of a school reorganization. Since FY 2012, the number of districts implementing PERL has increased from 16 to 27.



The following chart provides the total amount of taxes levied for PERL from FY 2000 to FY 2021. The amount has increased from \$1.5 million in FY 2000 to \$3.5 million in FY 2020. The increase is a result of an increase in the overall number of districts with PERL and growth in taxable valuations over time.



Legislation Proposing to Eliminate the PERL

Senate File 587 (the Property Tax Omnibus Bill) is being considered by the legislature this session and is a provision that will reduce property taxes in a variety of ways. One measure included in the bill is language to eliminate the PERL property tax levy by the beginning of FY 2023 (July 1, 2022). If the bill passes, and the governor were to sign it into law, districts who wished to continue those efforts currently funded with PERL, would need to use their SAVE monies. That is, the 27 districts would need to redirect \$3.5 million in total in SAVE monies to PERL activities. Districts would also need to consider if their current Revenue Purpose Statements included broad enough language to allow PERL funded activities to be funded with SAVE dollars or if a revised Revenue Purpose Statement would be needed, and a special election held to gain voter approval of a revised Statement.