

Public Educational and Recreational Levy (PERL)

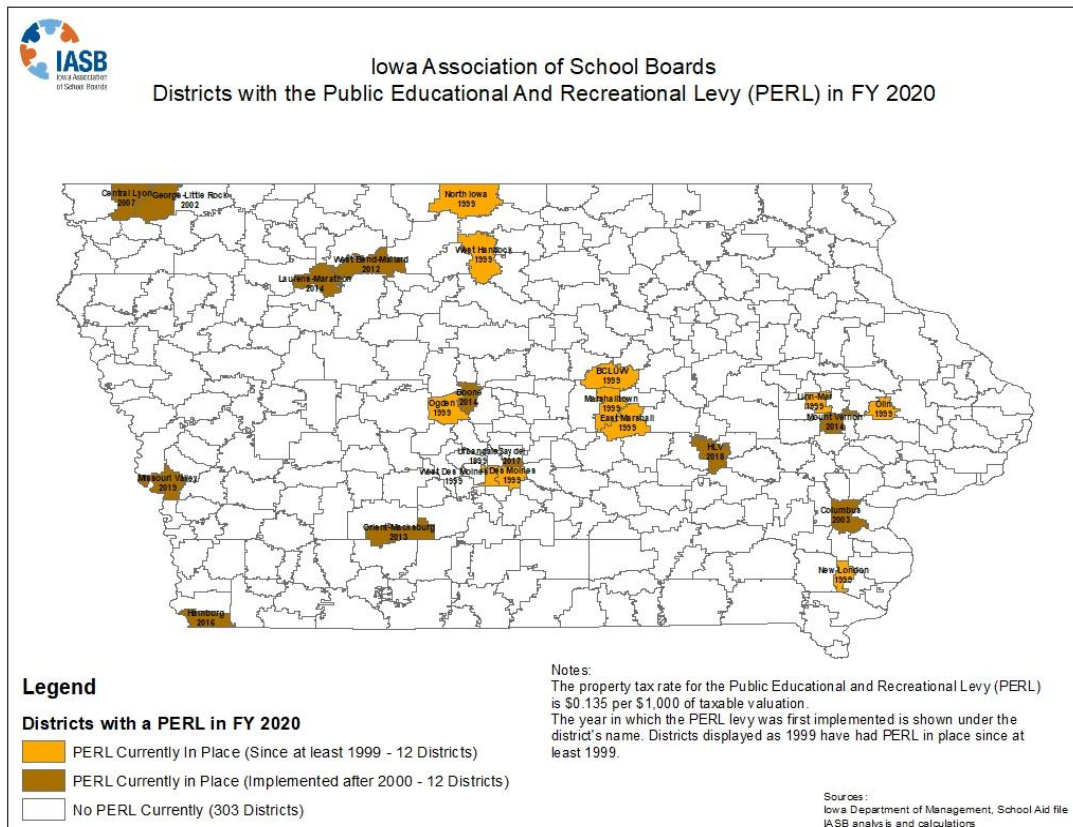
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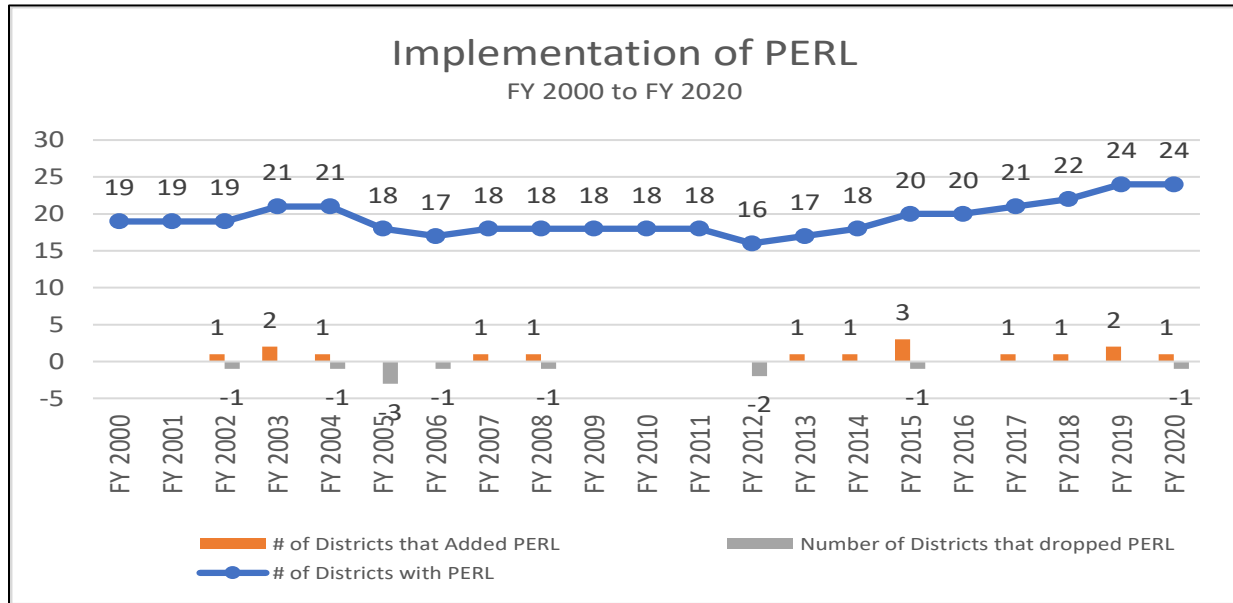
Upon voter approval, school districts may levy \$0.135 per \$1,000 of taxable valuation for PERL. This stands until the school board rescinds, a majority of voters approve to rescind, or there is a school district reorganization where one district has a PERL and the other district does not. Funds from 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 24 districts that currently have a PERL, 12 have had it since at least 1999 while the other 12 have implemented since 1999.

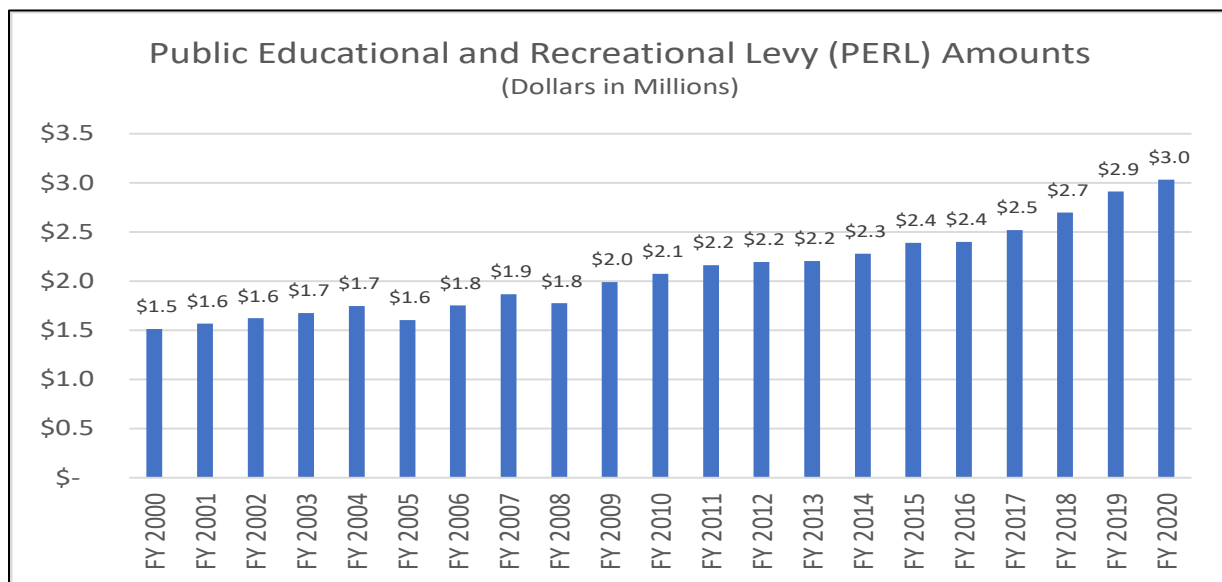
- [View a larger map](#)
- [Find district property tax information including PERL](#)



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 2020, Missouri Valley began implementing PERL, while Van Buren, which merged with Harmony, no longer has PERL. For the districts that no longer have PERL, eight of the eleven were the result of a school reorganization. Since FY 2012, the number of districts implementing PERL has increased from 16 to 24.



The following chart provides the total amount of taxes levied for PERL from FY 2000 to FY 2020. The amount has increased from \$1.5 million in FY 2000 to \$3.0 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.



Contact Patti Schroeder at pschroeder@ia-sb.org or (515) 247-7031 or Shawn Snyder at ssnyder@ia-sb.org or (515) 247-7054 with questions or comments regarding this information.