

**PAYETTE JOINT SCHOOL DISTRICT NO. 371  
PAYETTE AND WASHINGTON COUNTIES,  
STATE OF IDAHO**

**RESOLUTION CALLING FOR  
SCHOOL PLANT FACILITIES RESERVE FUND LEVY ELECTION**

WHEREAS, the Board of Trustees (the “Board”) of Payette Joint School District No. 371, Payette and Washington Counties, State of Idaho (the “District”), has heretofore, by resolution duly adopted, created and established a School Plant Facilities Reserve Fund;

WHEREAS, the District has an existing School Plant Facilities Reserve Fund Levy previously authorized by the qualified electors of the District that expires on June 30, 2027 in the amount of Four Hundred Ninety Five Thousand Dollars (\$495,000) per year (the “Existing Plant Facilities Levy”);

WHEREAS, because the District cannot have two outstanding School Plant Facilities Reserve Fund Levies, the Board wishes to terminate its Existing Plant Facilities Levy prior to the previously-authorized termination date of June 30, 2027;

WHEREAS, in accordance with Sections 33-804 and 33-901, Idaho Code, as amended, the Board has determined there is a need for a School Plant Facilities Reserve Fund Levy in the amount of up to One Million Nine Hundred Fifty Thousand Dollars (\$1,950,000) for Fiscal Year beginning July 1, 2026, and continuing each year in the amount of up to One Million Nine Hundred Fifty Thousand Dollars (\$1,950,000) for ten (10) years, for the purposes permitted by law for school plant facilities levies.

NOW, THEREFORE, BE IT RESOLVED by the Board of Trustees of the District as follows:

- Section 1. That a school plant facilities reserve fund levy election (the “Plant Facilities Levy Election”) be and the same is hereby called to be held in the District on Tuesday, May 19, 2026, for the purpose of submitting to the qualified electors of the District the question set out in the form of the ballot appearing in Section 5 hereof.
  
- Section 2. That the Election Clerk of Payette County, Idaho (the “Payette County Clerk”) shall administer and coordinate the election with the Election Clerk of Washington County, Idaho (the “Washington County Clerk” and, together with the Payette County Clerk, collectively the “County Clerks”) pursuant to and in accordance with Title 34, Idaho Code, including scheduling the polling times; preparing and printing the ballots; and preparing and publishing notice of the Plant Facilities Levy Election and the sample ballot.

- Section 3. That in compliance with Section 34-1406, Idaho Code, the Clerk of the District shall notify the County Clerks that the District has called the Plant Facilities Levy Election by delivering to the County Clerks a copy of this Resolution, including the form of the ballot for the Plant Facilities Levy Election set forth in Section 5 hereof and the form of the notice of the Plant Facilities Levy Election set forth in Section 6.
- Section 4. That said election shall be conducted as other school elections by the County Clerks in accordance with Title 34, Idaho Code.
- Section 5. That the District hereby approves the following form of ballot and form of notice for purposes of the Plant Facilities Levy Election:

**OFFICIAL BALLOT**

**SCHOOL PLANT FACILITIES RESERVE FUND LEVY ELECTION**

**PAYETTE JOINT SCHOOL DISTRICT NO. 371,  
PAYETTE AND WASHINGTON COUNTIES,  
STATE OF IDAHO**

May 19, 2026

QUESTION: Shall the Board of Trustees of Payette Joint School District No. 371, Payette and Washington Counties, State of Idaho (the "District") be authorized and empowered, upon the affirmative vote of fifty-five percent (55%) of the electors of the District voting in the election, (i) to levy a School Plant Facilities Reserve Fund Levy (a "Plant Levy") in the amount of up to One Million Nine Hundred Fifty Thousand Dollars (\$1,950,000) for Fiscal Year beginning July 1, 2026, and continuing each year in the amount of up to One Million Nine Hundred Fifty Thousand Dollars (\$1,950,000) for ten (10) years through fiscal year ending June 30, 2036, for the purposes permitted by law for school plant facilities levies, and (ii) terminate and revoke the District's remaining authorization to levy its existing Plant Levy currently authorized in the amount of up to Four Hundred Ninety Five Thousand Dollars (\$495,000) per year through fiscal year ending June 30, 2027?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$157.44 per \$100,000 of taxable assessed value, per year, based on current conditions.

<b>IN FAVOR OF</b> authorizing a Plant Levy in the amount of up to \$1,950,000 per year for ten (10) years and terminating the District's existing Plant Levy	<input type="checkbox"/>
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<b>AGAINST</b> authorizing a Plant Levy in the amount of up to \$1,950,000 per year for ten (10) years and terminating the District's existing Plant Levy	<input type="checkbox"/>
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*[End of Form of Official Ballot for School Plant Facilities Reserve Fund Levy Election]*

Section 6. The Notice of the Plant Facilities Levy Election shall be in substantially the following form:

**NOTICE OF SCHOOL PLANT FACILITIES RESERVE FUND LEVY ELECTION  
PAYETTE JOINT SCHOOL DISTRICT NO. 371,  
PAYETTE AND WASHINGTON COUNTIES,  
STATE OF IDAHO**

PUBLIC NOTICE IS HEREBY GIVEN according to law, and the requisite action of the Board of Trustees of Payette Joint School District No. 371, Payette and Washington Counties, State of Idaho (the "District"), that a School Plant Facilities Reserve Fund Levy election will be held on Tuesday, May 19, 2026, in the District for the purpose of submitting to the qualified electors of said District their vote and determination, by affirmative vote of fifty-five percent (55%) of the electors voting in such election, at precinct polling sites open 8:00 a.m. through 8:00 p.m. on the following question:

QUESTION: Shall the Board of Trustees of Payette Joint School District No. 371, Payette and Washington Counties, State of Idaho (the "District") be authorized and empowered, upon the affirmative vote of fifty-five percent (55%) of the electors of the District voting in the election, (i) to levy a School Plant Facilities Reserve Fund Levy (a "Plant Levy") in the amount of up to One Million Nine Hundred Fifty Thousand Dollars (\$1,950,000) for Fiscal Year beginning July 1, 2026, and continuing each year in the amount of up to One Million Nine Hundred Fifty Thousand Dollars (\$1,950,000) for ten (10) years through fiscal year ending June 30, 2036, for the purposes permitted by law for school plant facilities levies, and (ii) terminate and revoke the District's remaining authorization to levy its existing Plant Levy currently authorized in the amount of up to Four Hundred Ninety Five Thousand Dollars (\$495,000) per year through fiscal year ending June 30, 2027?

The estimated average annual cost to the taxpayer on the proposed levy is a tax of \$157.44 per \$100,000 of taxable assessed value, per year, based on current conditions.

Said election will be conducted pursuant to Title 34, Idaho Code.

*[End Form of Notice of School Plant Facilities Reserve Fund Levy Election]*

Section 7. That the County Commissioners of each of Payette County and Washington County, Idaho, shall canvass the Plant Facilities Levy Election results in the manner prescribed by Idaho Code 34-1201, et seq. The County Clerks shall certify the Plant Facilities Levy Election results to the Clerk of the Board of Trustees of the District.

Section 8. That if at the election fifty-five percent (55%) of the qualified registered electors of the District authorize the plant facilities levy, the authorized levy shall be approved and become effective in accordance with the provisions of § 33-804, Idaho Code and the District's authorization for the final fiscal year of its Existing Plant Facilities Levy shall be terminated and of no further force and effect.

ADOPTED AND APPROVED this 9th day of February, 2026

BOARD OF TRUSTEES OF PAYETTE JOINT  
SCHOOL DISTRICT NO. 371, PAYETTE AND  
WASHINGTON COUNTIES, STATE OF IDAHO

By  \_\_\_\_\_  
Chair

ATTEST:

By  \_\_\_\_\_  
Clerk