



Piute County residents and friends of Piute County School District,

The purpose of this report is to provide the public with information about the new elementary schools being proposed in Piute County. The school district has obtained rare state grant funding that will cover the large majority of the cost of the two buildings. Both Oscarson Elementary School and Circleville Elementary School would be replaced on the same properties as the current buildings.

Utah has historically required school buildings to be built with local property tax dollars. The tax increases for school buildings have been more dramatic for school districts that build school buildings less often. Piute County School District's related property taxes increased by 87% from 2009 to 2010 when Piute High School was remodeled and reconstructed. Recent legislative changes have made it possible for rural school districts to receive state funding assistance for school buildings to lessen the impact at the local level. This state assistance is not expected to last long. In fact, the Utah legislature cut the program back for fiscal year 2025 and it is expected to transition to a loan program in coming years.

The state awarded Piute County School District \$18 million dollars in grant funding towards this project. The \$18 million was deposited in school district accounts on January 31st and is earning more than \$2,500 per day in investment income. It is expected that the \$18 million grant will be \$19 million when ground is broken next year. This grant requires that the school district raises the local capital levy to 0.00225 for 2024 and that the school district contributes \$5 million to the project.

The school board held a Truth-In-Taxation hearing on August 7th at Piute High School for the tax increase. Another public hearing for the \$5 million bond will be held on October 2nd at 6:00 PM at Piute High School. The bond will also appear on the ballot for the fall election. If the bond is successful, ground will be broken for the new buildings in late spring. If the bond is unsuccessful, the state grant funding will most likely be reallocated to another school district.

Please contact me or the Business Administrator, Dallas Sylvester, with any questions. My cell phone number is (435) 201-2453, my office number is (435) 577-1202, and my email address is [koby.willis@piutek12.org](mailto:koby.willis@piutek12.org).

Thank you for your support of our students and their futures,

A handwritten signature in black ink that reads "Koby Willis". The signature is fluid and cursive, with the first name "Koby" and last name "Willis" clearly distinguishable.

Koby Willis  
*Superintendent*

# Report Contents

<b>Small Schools Capital Projects Fund</b> .....	<b>3</b>
Background.....	3
Wayne High School.....	3
Implications For Piute County School District.....	4
<b>November 2023 Election</b> .....	<b>4</b>
Background.....	4
Post Election.....	5
<b>Frequently Asked Questions</b> .....	<b>5</b>
Would it be cheaper for the school district to remodel the old buildings?.....	5
Can the school district revote on the November 2023 bond?.....	5
Can the school district do a second vote for two elementary schools?.....	6
<b>Buildings Condition Report</b> .....	<b>6</b>
Introduction.....	6
Buildings Evaluation.....	6
<b>Property Tax History &amp; Comparisons</b> .....	<b>7</b>
Property Tax Basics.....	7
School District Property Tax Levies.....	8
Debt Levy.....	8
Voted Local Levy.....	8
Board Local Levy.....	8
Capital Levy.....	9
School District Property Tax Comparisons.....	9
Public Letter Regarding Tax Disclosure Notice.....	11
<b>Links To Related Documents</b> .....	<b>13</b>
The Consolidated Elementary Proposal.....	13
State Grant Applications.....	13
Separate Elementary Schools Proposal.....	13
<b>Appendix</b> .....	<b>14</b>
Appendix A - 2023 Total School Related Property Tax Rates.....	14
Appendix B - Building Evaluation Summary Report.....	15

# Small Schools Capital Projects Fund

## Background

Article XIV of the Utah Constitution limits the amount of debt a school district can carry to 4 percent of the taxable value of the property in the school district. For Piute County that number is currently just over \$8,000,000. The new Escalante Elementary School in Garfield County is very close in square footage to Circleville Elementary School and was just reconstructed for around \$15,000,000. The cost of construction has risen beyond a small school district's capacity to build a building simply with local taxes.

In the 2022 legislative session Representative Brad Last from Iron County and our Senator, Derrin Owens, successfully passed HB475 through both chambers and had it signed into law. This bill created capital development project grants for qualifying school districts. The bill allocated \$50,000,000 one-time for grants to build rural schools. The bill created a committee at the Utah State Board of Education to review applications for this funding and award the funding. The grant funding does require districts to demonstrate effort to raise some of the funds locally. In the drafting of the grant language was added to allow the program to eventually transition into a loan program.

The first year of making the grant available there were more than \$180,000,000 in grant applications. In the 2023 legislative session the state allocated another \$50,000,000 to the fund. Piute County School District applied for and received \$18 million of the \$50 million available statewide. The grant requires a local contribution to the project and requires specific property tax levy amounts. To use the grant funding Piute County School District must raise the school district capital levy .00225 and contribute \$5 million to the total project costs.

It is fortunate that the school district was able to get in on this grant early. During the 2024 legislative session this grant was at one point completely removed and then reinstated with substantial reductions. The legislative fiscal analyst for education at the capital stated that he envisioned it transitioning into more of a loan fund instead of a grant fund.

## Wayne High School

The new Wayne High School was awarded \$32 million of the original \$50 million state allocation in 2022. The other \$18 million was allocated to other smaller school projects in rural Utah that year. The Wayne High School project received over 60% of the total funding largely because it was a consolidation. When Wayne County School District combines their high school and middle school they will lose a significant amount of ongoing state education funding. They will most likely save more money in the efficiencies of having the schools combined than what they will lose, but it will be a big ongoing savings for the state after a big one-time investment. For this reason, school consolidations are a higher priority for this type of grant funding.

Even with that grant, Wayne County School District had to do a nearly 30% increase to school related property taxes to fund the new building. Without that grant, Wayne County School District would have been looking at more than doubling property taxes. Even assuming a 0% interest loan they could not have built the building without the grant.

## Implications For Piute County School District

The Piute County School District Board of Education and administration were heavily involved in advocating for HB475 in 2022. The school board and administration met with Senator Owens at Snow College prior to the legislative session and at the state capitol during the session to discuss the concepts and the difference that it could make for Piute County.

This grant funding is an amazing opportunity for rural schools but it could be for only a limited time. Piute County School District was a top candidate for this funding with a school consolidation. Because Piute County School District proved the need for two schools with the vote in November, the school district was still a good candidate for the grant. The rubric for scoring grant applications valued student safety and financial efficiency the highest. A school consolidation would have brought the highest marks in financial efficiency.

Wayne County School District was used as the model example at the capitol of a school district that needs this funding (and we are very excited that it worked out for them), but in many ways Piute County has a more difficult funding situation. If Piute County School District raises taxes by the smallest increment (0.000001), we would generate \$170.84. If Wayne County School District does the same, they would generate \$612.06. Wayne has more than three times the taxing capacity of Piute County. **This grant opportunity is one that Piute County can't afford to miss.**

# November 2023 Election

## Background

In the late spring of 2023 there began to be rumblings that the huge surpluses the State of Utah had for 2021 and 2022 would not continue in 2023 and beyond. As the small schools capital projects grant was funded by the state using one-time surplus funds, it was expected that grant would not be continued in 2024. The school district began making plans to apply for the grant that was due November 1st.

The school district knew the state would prioritize a school consolidation and that a consolidation would be the cheapest option for local taxpayers. The school district sent out a proposal flier to all county post office boxes in the second week of August 2023. That proposal was revised August 31st to include a vote on the November ballot.

A public town hall was held in early September to explain the proposal and answer questions. Many of the questions were about what the district would do if the vote for the consolidated school failed. The school district explained that they were preparing a second application for grant funding to work towards separate schools if the vote for a consolidated school failed. Another public hearing was held in October to hear public comments about the proposal and answer questions. A voter information pamphlet was mailed a few weeks prior to the election to every post office box in the county. The school district posted a community information virtual folder on the school district website with all of the documents related to the consolidation proposal. The superintendent emailed out a letter to all school district parents with the most up-to-date information about the grant in early November.

## Post Election

When the bond for a consolidated school in Junction failed on election day the school district informed the state board of education that the application for a consolidated school could be withdrawn. The school district had a second application submitted for a new Circleville Elementary School in Circleville. The state board informed the school district that because the grant committee had not been able to meet when they had intended to, there were still a few days to modify the consolidated school application to apply for two new elementary schools. That revision was made and that application was awarded funding by the committee.

Piute County School District's revised application included a new elementary school in Marysville on the same lot as the current Oscarson Elementary School and a new elementary school in Circleville on the same lot as the current Circleville Elementary School. The application included plans to demolish both of the old schools upon the completion of construction.

Links to all the documents mentioned in this section are provided just prior to the appendices of this document.

## Frequently Asked Questions

### **Would it be cheaper for the school district to remodel the old buildings?**

A remodel that affects more than 40% of a building requires the entire building to be brought up to some current building codes. Both elementary schools are exempted from many building requirements because of their age. The cost of a whole building remodel for both elementary schools would most likely cost more than the \$5 million revenue bond for the two new buildings.

In the spring of 2015 Piute County School District invited VCBO Architects to visit Oscarson Elementary and provide cost estimates for a remodel or replacement of the building. They put the cost of a new Oscarson Elementary at \$3.4 million and a renovation at \$2.7 million. In VCBO's analysis they included this statement, "The rule of thumb suggests that if the cost to renovate an existing building is 75% or more of the cost to replace the same building then it is best to plan to replace the facility." The cost of replacement then was 80% of the cost of a new facility. Since then the cost of construction has risen more than 40%. It is possible that it would now cost more locally to renovate just Oscarson Elementary than to replace both buildings with the current proposal. A cheaper remodel alternative would have to be very small in scope.

### **Can the school district revote on the November 2023 bond?**

To do this, the school district would have to forgo the current grant application and send back the grant funding. Then the school district would then have to run the same bond on the November ballot and reapply for grant funding. The grant was nearly cut in half for 2024 and it seems unlikely the school district would be funded so generously a second time. The most common feedback the school district received in public meetings and outside public meetings in the fall of 2023 was that the community wanted the two schools to be separate. The school district is very fortunate that a pathway to replacing both schools has been found.

## **Can the school district do a second vote for two elementary schools?**

In the past, school districts could do multiple elections in a single year and on almost any day of the year. The Utah Legislature has changed the law regarding when a school district can put a question to voters. The law now requires any school district vote to be conducted on the regular November election. This means that if the school district put a second question on the ballot they would have to send back the \$18 million in grant funding already received and reapply in the fall. The funding for the state grant was significantly cut for 2024. The chances of the school district receiving an equally generous offer when there is less funding available and more school districts are making requests for funding is not promising.

The school district will use the Truth-In-Taxation process that has existed since 1986 and requires towns, counties, and school districts to conduct a public hearing in August to hear public comment regarding a tax increase. This is the same process that town and county governments use when they raise property taxes to build other public buildings such as the courthouses and the town community centers.

The November 2024 ballot will include a vote on the \$5 million revenue bond. This vote was made possible by a citizen petition. If the bond is successful, ground will be broken for the new buildings in late spring. If the bond is unsuccessful, the state grant funding will most likely be reallocated to another school district.

# **Buildings Condition Report**

## **Introduction**

The school board recently approved an official evaluation of all three school district buildings to determine the strengths and weaknesses of each. The purpose of this evaluation was also to determine the safety and security of the buildings. KMA Architects was brought on to do the evaluation and they presented their findings in the August 8th, 2023 school board meeting. Appendix B of this report provides a summary report of their findings. A more detailed report can be requested at the school district office.

## **Buildings Evaluation**

KMA Architects found that all three school buildings had some significant needs primarily caused by age. The primary concerns at Piute High School were the roof, the locker room ceilings, the kitchen infrastructure, the heating and plumbing systems in the older portions of the building, and the track.

The roof over the gymnasiums, auditorium, metal shop, and lunchroom are over 30 years old, well worn, and were leaking in many areas. Those portions of the roof were replaced last fall. The old locker room ceilings, damaged by the leaky roof will then be replaced this year. The kitchen has been a patchwork of electrical and plumbing temporary fixes since the 1960's. This proposal may combine the high school and Circleville Elementary kitchens. Food would be transported from one school to the other for serving. No food would be cooked at one of the schools. The furnace unit in the worst condition was replaced this school year. The district has



obtained estimates to replace the track, but decided not to when quotes were substantially more than expected.

Circleville Elementary School had 14 areas score a two or less on the engineers five point rating scale. Those were the areas identified as the most critical needs. The lowest scoring areas included the sprinkler system (There isn't one), the life safety communications system (There isn't one), the asbestos removal, the general seismic hazards, and the roof condition. Most of the concerns listed for Circleville Elementary are not easily done and would be more costly.

Oscarson Elementary School had 27 areas score two or less on the five point scale. Oscarson Elementary has nearly all the critical concerns of Circleville Elementary with the addition of poor ADA access, worn finishes, and aged mechanical and electrical systems. Like Circleville Elementary, most of the lowest scoring components would be difficult or expensive to repair.

Overall, engineers assigned a rating to each school based on the scores of the evaluation. The high school was rated as in good or average condition, while the two elementary schools were rated as in poor condition. The high school score was lower than expected, but most points lost in the evaluation could be directly tied to the 1961 portions of the buildings. The elementary schools were not determined to be in critical condition, but are in need of some significant upgrades.

# Property Tax History & Comparisons

## Property Tax Basics

Property tax rates work differently than other taxes. The Utah income tax rate is 4.55% and the rate is set by the state legislature. If you make more income, you will pay more income taxes and the State of Utah will make more tax revenue. Sales taxes are set by the state, by counties, and by cities. If you buy more goods, you will pay more sales tax and the state, county, or city will make more tax revenue. With property taxes, the rate changes every year to ensure the taxing agency receives the same revenue as the year before. If home and business values go up, the property tax rates go down.

In Utah, a sales or income tax increase occurs when the rate is increased even though the taxing agency will receive more money even if the rate stays the same. In the case of the income tax, the state has received significantly more revenue even as they have reduced the tax rate. A property tax increase occurs if the taxing agency requests more tax revenue than the year prior excluding new construction. A property tax increase requires either a vote or a truth-in-taxation hearing. The proposal in this report would require a Truth-In-Taxation hearing in August 2024. Which is why the school district wanted to provide this information now and allow plenty of time for questions from the community.

Your primary residence is taxed at 55% of its value. A business or secondary residence is taxed at 100% of its value. School districts, towns, counties, and special service districts all have property taxing authority. Nearly three quarters of the land in Piute County is not taxable because it belongs to the state or federal government. Significant amounts of state and federal

land puts rural school districts at a significant disadvantage in raising funds for buildings or just property tax funds in general.

## **School District Property Tax Levies**

The local school district levies four different property tax levies that all appear on one line on your property tax bill (“Piute School District”). The “Basic School Levy” and the “Charter School Levy” lines are levied by the State of Utah. Each of the four school district levies have different governing laws and requirements. All these levies require a vote or a Truth-In-Taxation hearing to increase requested revenue. The school district has not requested additional property tax revenue through Truth-In-Taxation since 2009.

## **Debt Levy**

When the school district requests more funding through the Debt Levy to build a building it requires a countywide vote. This levy can only be used to build buildings. The school district has records of 4 such votes in 1957, 1967, 1989, and 2009. It is likely that there was also a vote in 1921 and 1936 but no record of the canvas of those votes has been found. All of those votes for increased funding passed, but usually by a close margin. The district is averaging a vote for a building about once every 20 years.

For 2023, the Piute County School District debt levy was set at 0.000907. In 2010 this rate was 0.003121 and generated \$284,790. As the school district has generated more interest revenue from investing prior year tax revenue, the district is able to lower the requested revenue each year. The current proposal includes reducing this levy to 0.000000 for 2024. The school district would use cash on hand to pay the payments on the last three years of the high school remodel bond.

## **Voted Local Levy**

The voted local levy requires a vote to establish the levy and then additional votes if the school district wants to increase the maximum rate of the levy. In 1989, Piute County voted to establish a voted local levy with a maximum rate of 0.0004. As property values went up the rate went down much below 0.0004. The school board could raise the voted local levy rate back up to 0.0004 with a Truth-In-Taxation hearing, but they could not go above that rate without another vote. Even with a vote this rate can not exceed 0.003.

In 2017 Piute County voted to increase the maximum voted local levy to .0016 with the condition that the increase in the voted local levy would be offset by a decrease in other school district levies. This change allowed the school district to capitalize on state funding that requires a local match. By increasing the voted local levy and decreasing other levies, the school district was able to bring in more revenue without increasing local taxes.

For 2023, the Piute County School District voted local levy was set at 0.001467. The current proposal would not affect the voted local levy.

## **Board Local Levy**

The board local levy is established by the school board. To raise the requested revenue from this levy requires a Truth-In-Taxation hearing or equally reducing requested revenue from the voted or capital levies. Even with a Truth-In-Taxation hearing this levy may not exceed 0.0025.



For 2023, the Piute County School District board local levy was set at 0.000366. The current proposal would not affect the board local levy.

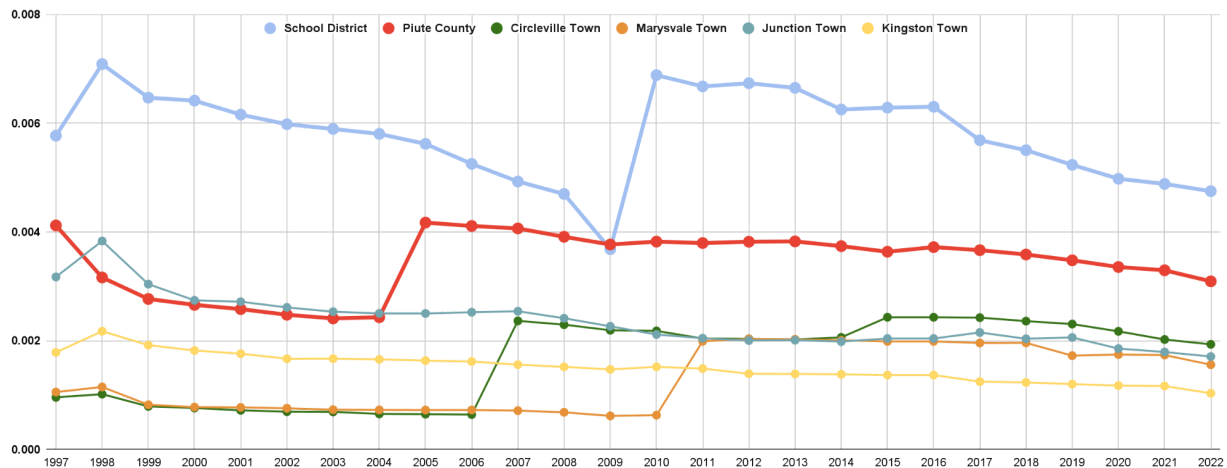
## Capital Levy

The capital levy is also established by the local school board, but is restricted to capital expenditures. To raise the requested revenue from this levy requires a Truth-In-Taxation hearing or equally reducing requested revenue from the voted or board levies. Even with a Truth-In-Taxation hearing this levy may not exceed 0.003.

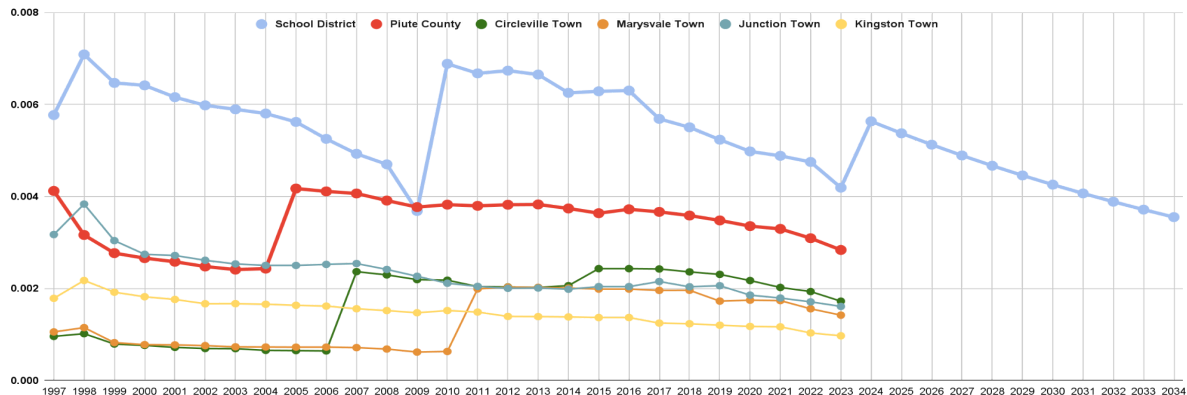
For 2023, the Piute County School District capital levy was set at 0.000039. Piute's capital levy rate is the lowest rate of all 41 Utah school districts. The new legislation supporting small schools' capital projects targets this levy. School district's must demonstrate local taxing effort by increasing this levy before receiving state support. The current proposal in this report includes raising this levy to 0.00225, which is the requirement for the maximum amount of state support. Reducing the debt levy to 0.00000 and raising the capital levy to .00225 would generate the funding needed to pay the \$5 million revenue bond required by the state grant.

## School District Property Tax Comparisons

This section shows how Piute County School District property tax rates compare with other local taxing agencies and with the other 40 school districts in Utah. The table below shows the history of Piute County property tax rates.



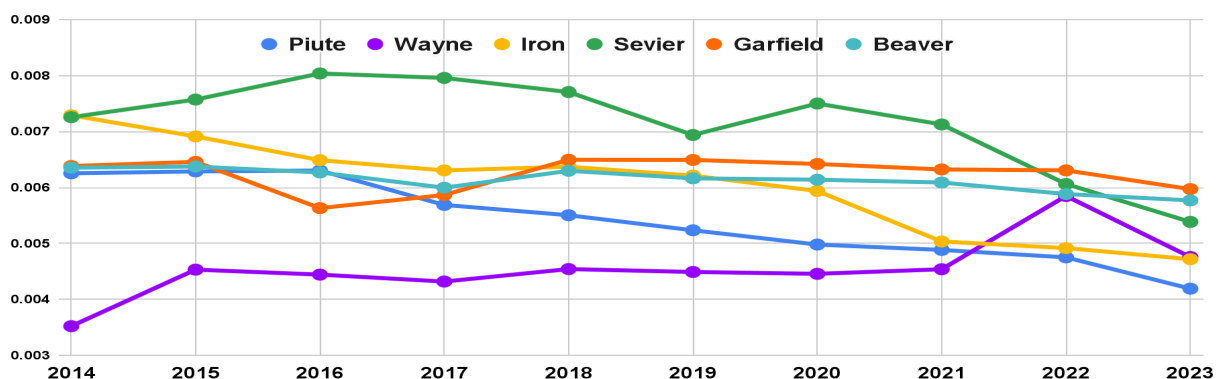
The chart illustrates well the huge tax increase for the high school in 2010, the increase by the county in 2005, by Circleville Town in 2007, and by Marysville Town in 2011. Circleville Town also made a small increase in 2015, otherwise Piute County taxing agencies have allowed rates to drift down with increasing property values. The school district rates have gone down at a faster rate because the school district progressively lowers the General Obligation Debt Levy as it gets closer to paying off the bond on the high school. The following table shows the estimated future tax rates of the school district with the current proposal.



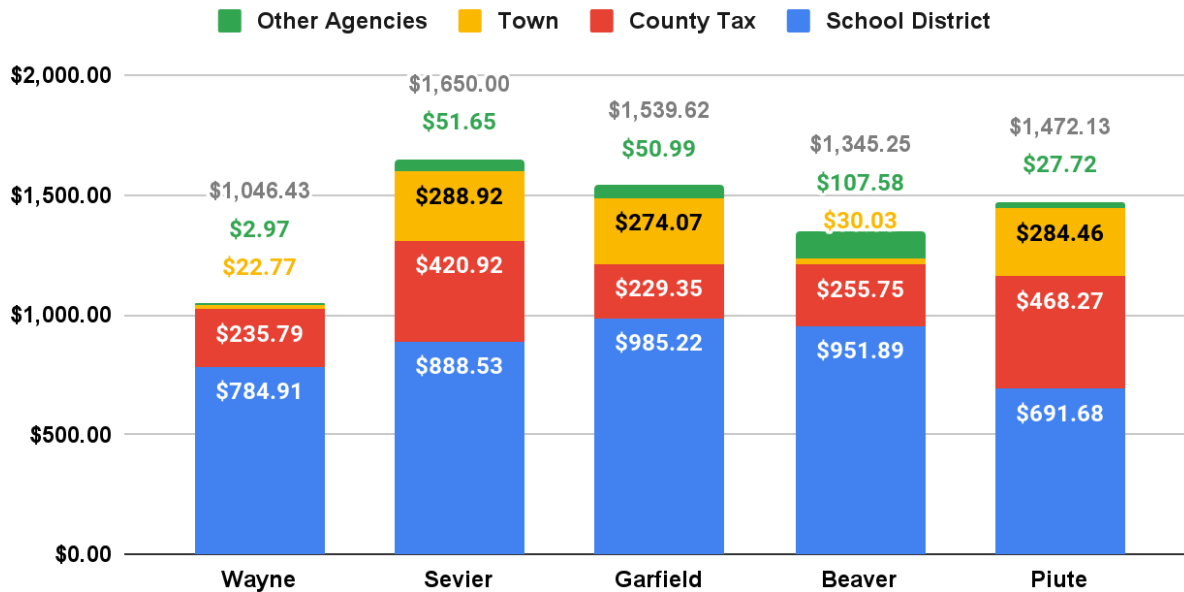
This summer the school district will hold a Truth-In-Taxation hearing to raise the capital levy to .00225. The tax increase will pay the payments on a \$5 million dollar revenue bond. It is a great opportunity to build two new elementary schools with a lower bond amount than what the school district had to bond for in 2009 for the high school remodel.

Now is a great time for this bond because the school district can pay the remaining payments of the high school bond from cash and remove the debt service levy from the property tax bill. That will significantly reduce the impact of this capital levy increase. For elderly residents on fixed incomes, the state of Utah has a “Circuit Breaker Program” that provides property tax rebates for low income households.

Appendix A of this report displays school district 2023 property tax rates as of July 19th, 2023. Only 7 school districts have lower rates than Piute County School District and none of those 7 share a border with Piute County School District. This is not including property tax rates from counties, cities, and other taxing agencies. The following table shows a comparison of Piute County School District property taxes to neighboring districts over the last ten years.



Piute County School District currently has the lowest rates of neighboring school districts. When the property taxes of cities, towns, counties, and other agencies are added in, Piute County is not the lowest. The table below compares Circleville to a town in each of the neighboring counties (This chart assumes 2023 tax rates, a first home valued at \$300,000 and the towns of Loa, Richfield, Panguitch, Beaver, and Circleville).



## Public Letter Regarding Tax Disclosure Notice

Piute County Taxpayers,

You have either recently received or will soon be receiving your property tax disclosure notice for 2024. The school district is proposing a tax increase and would like to provide some context for how it will be displayed on your notice. The percentages and the dollar amount of the increase will be displayed significantly higher because it will assume that the 2010 high school bond was going to be removed this year regardless of the elementary school projects. The high school bond was set to expire after the 2026 tax year. The school district has chosen to make the last three years of payments on that bond from cash on hand in order to lessen the impact of the tax increase for the new elementary schools. Because that tax rate would have eventually gone away, it must be included in the illustration of the tax increase.

It is also important to note that the tax increase from 2023 will fluctuate significantly from one property to the next based on changes in assessed value. Some properties had a value increase of less than 5% and others had a value change greater than 20%. Properties that increase more in value will naturally see a higher tax increase from the year previous.

In the 1960's, Piute County School District replaced all the schools in the county. Rebuilding all the schools in such a short time frame was a sacrifice for the county, but it allowed the county to go multiple decades without any significant school building projects. We are in a similar position today. We rebuilt/remodeled Piute High School in 2010 and we now have two elementary schools that are older than the high school was in 2010. Constructing these two elementary schools now would again allow for multiple decades without a significant school building project.

The State of Utah has generously provided a previously unheard of and unprecedented \$18 million, specifically for replacing our two elementary schools. The state has not granted funding support for replacing more than one school in any other school district. The school district received the \$18 million on January 31st and as of June 30th, has earned an additional \$412,203 in interest. The school district

expects the grant funding to be over \$19 million with the accumulated interest before ground is broken in late spring 2025. In order to keep that funding, the school district is required by the state to raise the school district's capital levy to 0.00225 and contribute \$5 million to the overall cost of the construction projects.

For tax year 2023, Piute County School District had the lowest capital levy of Utah's 41 school districts. Piute County School District also had the lowest overall school district tax rates for school districts in the central Utah region and is among the lowest 20% of school district rates in the state. The back of this letter shows a sample tax disclosure notice with a breakdown of the individual levies and the tax increase. Please feel free to contact us at the school district office with questions.

Thanks for your support of Piute County schools,

  
Koby Willis  
Superintendent

  
Dallas Sylvester  
Business Administrator

#### Sample Tax Disclosure Notice

PARCEL NO.	PROPERTY TYPE ASSESSED	2023 MARKET VALUE	2023 TAXABLE VALUE	2024 MARKET VALUE	2024 TAXABLE VALUE
## #####					
DISTRICT NO.	LAND IMPROVED PRIMARY RESIDENTIAL PRIMARY BUILDING	25,000	13,750	26,250	14,438
###		161,855	89,020	176,750	97,212
LAST PROPERTY REVIEW					
##/##/####					
TOTAL PROPERTY VALUE \$		186,855	102,770	203,000	111,650

	2023	2024 IF NO INCREASE		2024 IF PROPOSED BUDGET APPROVED			IF 2024 INCREASE	
TAXING ENTITIES	TAXES	RATE	TAXES	RATE	TAXABLE VALUE	TAXES	CHANGE IN TAX	CHANGE IN%
MARYSVALE	146.045	0.001246	139.12	0.001246	111,650	139.12	0.00	0.00%
PIUTE COUNTY	255.49	0.002282	254.79	0.002282	111,650	254.79	0.00	0.00%
MULTICOUNTY A&C	1.54	0.000015	1.67	0.000015	111,650	1.67	0.00	0.00%
ASSESSING & COLLECTING	34.63	0.000308	34.39	0.000308	111,650	34.39	0.00	0.00%
SEVIER WATER DISTRICT	17.27	0.000141	15.74	0.000141	111,650	15.74	0.00	0.00%
PIUTE SCHOOL DISTRICT	285.60	0.001730	193.16	0.003944	111,650	440.35	247.19	127.98%
BASIC SCHOOL LEVY	144.49	0.001408	157.20	0.001408	111,650	157.20	0.00	0.00%
CHARTER SCHOOL LEVY	0.72	0.000006	0.67	0.000006	111,650	0.67	0.00	0.00%
	885.78	0.007136	796.74	0.009350	111,650	1,043.93	247.19	31.03%

The "Piute School District" line includes the four levies that the local school board controls. The "Basic School Levy" and the "Charter School Levy" are controlled by the state legislature.

The "2024 If No Increase" columns indicate a significant tax reduction from 2023. That is because it is assuming the debt service levy would be removed either way. The "If 2024 Increase" columns compare the 2024 proposed amounts with the "2024 If No Increase" amounts. If the 2024 proposed

amounts are compared with the 2023 column, there is a closer estimation of the increase factoring for the debt service levy, but not factoring for individual changes in assessed value.

The required Truth-In-Taxation advertisement will state the increase as follows.

- The PIUTE COUNTY SCHOOL DISTRICT tax on a \$203,000 residence would increase from \$351.03 to \$598.22, which is \$247.19 per year.
- The PIUTE COUNTY SCHOOL DISTRICT tax on a \$203,000 business would increase from \$638.23 to \$1,087.67, which is \$449.44 per year.

Estimating the actual impact with the removal of the debt levy would have it displayed as follows.

- The PIUTE COUNTY SCHOOL DISTRICT tax on a \$203,000 residence would increase from \$443.47 to \$598.22, which is \$154.75 per year.
- The PIUTE COUNTY SCHOOL DISTRICT tax on a \$203,000 business would increase from \$806.32 to \$1,087.67, which is \$281.36 per year.

## Links To Related Documents

### The Consolidated Elementary Proposal

- [Mailer Sent To Every Post Office Box In August 2023](#)
- [Combined Elementary Advantages & Disadvantages Document](#)
- [September 11th, 2023 Town Hall Meeting Presentation](#)
- [Consolidation Proposal Frequently Asked Questions](#)
- [Voter Information Pamphlet Mailed Out Late October 2023](#)
- [November Parent EMail From Superintendent](#)
- [Official Voter Arguments For & Against Bond Proposal](#)

### State Grant Applications

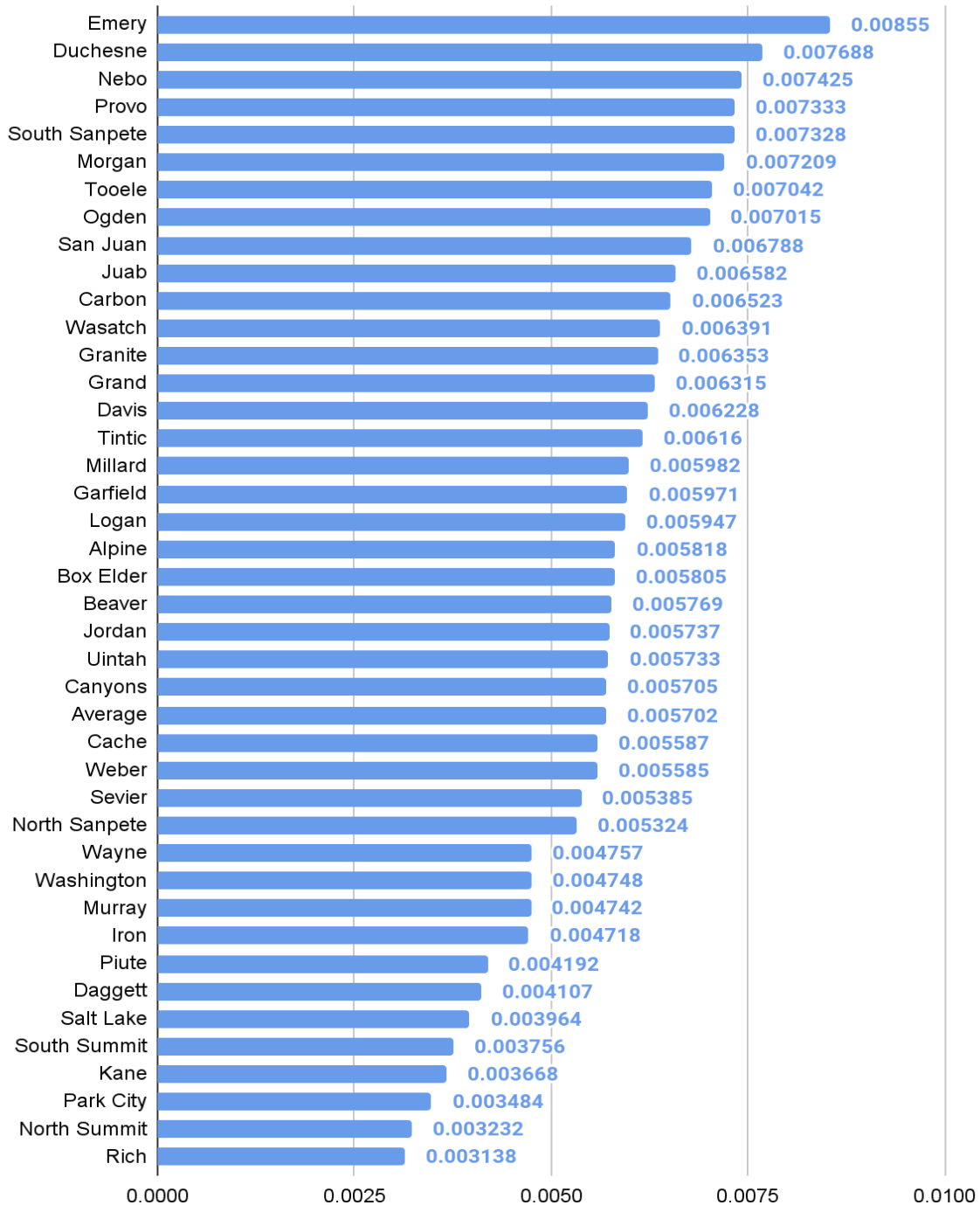
- [Original State Small Schools Capital Projects Grant Application](#)
- [Second Small Schools Grant Application Submitted Prior To Vote](#)
- [Revised Small Schools Grant Application Submitted Week After Vote](#) (Funded)

### Separate Elementary Schools Proposal

- [Mailer Sent To Every Post Office Box In April 2024](#)
- [Circleville Elementary Topographic Survey](#)
- [Oscarson Elementary Topographic Survey](#)
- [Circleville Elementary Geotechnical Survey](#)
- [Oscarson Elementary Geotechnical Survey](#)
- [Tax Disclosure Notice Letter - 7/17/24](#)
- [Truth-In-Taxation Hearing Presentation](#) - 8/7/24

# Appendix

## Appendix A - 2023 Total School Related Property Tax Rates





# Appendix B - Building Evaluation Summary Report

## Piute School District 2023 Student Building Evaluations Architect/Engineer Ratings Completed Report August 1, 2023

### Evaluation Categories and Ratings

Architectural Evaluation			
Site and Utilities	Piute H.S.	Oscarson	Circleville
Concrete Walks, asphalt paving, etc	4.0	2.5	3.0
Site Parking Lots	4.0	3.0	3.5
Playing Fields	3.0	4.5	3.5
Outdoor Track	1.0	N/A	N/A
Playgrounds	N/A	3.5	3.5
Building Access and Circulation	Piute H.S.	Oscarson	Circleville
ADA Access	5.0	2.0	4.0
Building Circulation & Security	4.0	2.0	2.0
Building Energy Envelope	Piute H.S.	Oscarson	Circleville
Door and Hardware	4.5	2.5	2.5
Windows and Entrance	4.5	2.0	2.0
Roof Areas - Membrane	4.0	4.0	4.5
Roof Areas - Metal	2.0	2.0	N/A
Roof Areas - Shingles	N/A	N/A	1.0
Finishes and Millwork	Piute H.S.	Oscarson	Circleville
Floor Finishes	4.0	3.5	3.0
Gym Floor Finish	3.5	2.0	4.0
Wall Finishes	4.0	3.5	3.0
Ceiling Finishes	2.0	4.5	3.0
Classroom Millwork	4.5	2.0	2.5
Stage Conditions and Furnishings	3.0	3.5	N/A
Furnishings	Piute H.S.	Oscarson	Circleville
Auditorium Finishes and Seating	3.5	N/A	N/A
Locker Rooms & Showers	3.0	1.0	N/A
Restrooms	3.5	2.0	3.0
Storage	4.0	2.0	3.5
Kitchen	2.5	3.5	3.0
Exterior Finishes	4.0	2.0	2.5
Asbestos Removal	4.0	2.0	1.0
Code Compliance	Piute H.S.	Oscarson	Circleville
Fire Sprinkling System	5.0	0.0	0.0
Fire Alarm System Present	5.0	5.0	5.0
District Identified Occupant Functions	Piute H.S.	Oscarson	Circleville
Educational & Programmatic Needs	4.5	4.0	3.0
Extracurricular & Playground Site Needs	4.5	4.0	4.0
Space/Capacity Needs	5.0	5.0	4.0
Structural Evaluation			
Structural Items	Piute H.S.	Oscarson	Circleville
Structural Walls	4.0	3.0	3.0
Roof Structure	4.5	3.5	3.5
General Seismic Hazards - Additions	5.0	1.5	5.0
General Seismic Hazards - Original Building	2.5	1.5	1.5
Concrete - Cast-in-place	4.5	3.0	3.0
Metals	4.0	3.5	3.5
Masonry	4.0	2.5	2.5
Brick	4.0	4.0	4.0
Mortar Cement	4.5	3.5	3.5
Electrical Evaluation			
Electrical Items	Piute H.S.	Oscarson	Circleville
Electrical Service and Distribution	4.5	2.0	2.5
Electrical Panelboards & Branch Wiring	4.0	2.0	2.5
Site and Building Security Lighting	3.5	3.0	3.0
Interior Lighting Systems & Branch Wiring	3.5	2.5	2.0
Emergency Lighting	3.0	3.0	3.0
Classroom Electrical	2.5	2.0	2.5
Classroom AV Systems	3.5	3.5	3.5
Building IT Systems (Data/Tele/Internet/WIFI)	4.0	4.0	4.0
Life Safety Communications	2.5	0.0	0.0
Building Wide AV Systems	3.5	2.0	2.0
Intercom Systems	3.5	3.5	3.5
Access Control Systems	4.0	4.0	4.0
IP Surveillance Systems	2.5	2.0	2.5
Intrusion Systems	N/A	N/A	N/A
Fire Alarm Systems	4.0	4.0	4.0
Theatrical Systems- Sound	3.0	2.0	N/A
Theatrical Systems-Lighting	2.5	2.0	N/A
Mechanical and Plumbing Evaluation			
HVAC Systems	Piute H.S.	Oscarson	Circleville
Heating - Original Building	See Below	3.5	2.5
Heating - Elem. Addition	N/A	N/A	4.0
Heating - H.S. Addition - 1961	1.2	N/A	N/A
Heating - H.S. Addition - 1980's	3.5	N/A	N/A
Heating - H.S. Addition - 1990	3.5	N/A	N/A
Heating - H.S. Addition - 2010	4.0	N/A	N/A
Cooling - Original Building	See Below	3.5	2.5
Cooling - Elem. Addition	N/A	N/A	4.0
Cooling - H.S. Addition - 1961	0.0	N/A	N/A
Cooling - H.S. Addition - 1980's	0.0	N/A	N/A
Cooling - H.S. Addition - 1990	3.5	N/A	N/A
Cooling - H.S. Addition - 2010	4.0	N/A	N/A
Air Distribution - Original Building	See Below	4.0	2.0
Air Distribution - Elem. Addition	N/A	N/A	4.0
Air Distribution - H.S. - 1961	1.5	N/A	N/A
Dust collector system - H.S. - 1980's	2.0	N/A	N/A
Dust collector system - H.S. - 1990	4.0	N/A	N/A
Dust collector system - H.S. - 2010	4.0	N/A	N/A
Plumbing Systems	Piute H.S.	Oscarson	Circleville
Piping - Domestic Original Building	See Below	0.5	0.5
Piping - Domestic Elem. Addition	N/A	N/A	3.5
Piping - Domestic H.S. Addition - 1961	0.5	N/A	N/A
Piping - Domestic H.S. Addition - 1980's	2.5	N/A	N/A
Piping - Domestic H.S. Addition - 1990	4.0	N/A	N/A
Piping - Domestic H.S. Addition - 2010	4.0	N/A	N/A
Piping - Waste Original Building	See Below	1.0	2.0
Piping - Waste Elem. Addition	N/A	N/A	3.5
Piping - Waste H.S. Addition - 1961	1.0	N/A	N/A
Piping - Waste H.S. Addition - 1980's	3.0	N/A	N/A
Piping - Waste H.S. Addition - 1990	3.0	N/A	N/A
Piping - Waste H.S. Addition - 2010	4.0	N/A	N/A
Roof Drain System Original Building	See Below	1.5	N/A
Roof Drain System Elem. Addition	N/A	N/A	4.0
Roof Drain System H.S. Addition - 1961	2.5	N/A	N/A
Roof Drain System H.S. Addition - 1980's	N/A	N/A	N/A
Roof Drain System H.S. Addition - 1990	4.0	N/A	N/A
Roof Drain System H.S. Addition - 2010	4.0	N/A	N/A
Fixtures Original Building	See Below	1.0	2.0
Fixtures Elem. Addition	N/A	3.5	4.0
Fixtures H.S. Addition - 1961	2.0	N/A	N/A
Fixtures H.S. Addition - 1980's	2.0	N/A	N/A
Fixtures H.S. Addition - 1990	3.5	N/A	N/A
Fixtures H.S. Addition - 2010	4.0	N/A	N/A
Domestic Water Heating Original Building	See Below	2.0	2.0
Domestic Water Heating Elem. Addition	N/A	N/A	4.0
Domestic Water Heating H.S. Addition - 1961	2.0	N/A	N/A
Domestic Water Heating H.S. Addition - 1980's	N/A	N/A	N/A
Domestic Water Heating H.S. Addition - 1990	2.0	N/A	N/A
Domestic Water Heating H.S. Addition - 2010	2.0	N/A	N/A
Natural Gas Systems Original Building	See Below	3.5	3.0
Natural Gas Systems Elem. Addition	N/A	N/A	3.0
Natural Gas Systems H.S. Addition - 1961	3.0	N/A	N/A
Natural Gas Systems H.S. Addition - 1980's	3.0	N/A	N/A
Natural Gas Systems H.S. Addition - 1990	5.0	N/A	N/A
Natural Gas Systems H.S. Addition - 2010	5.0	N/A	N/A
Kitchen System	2.0	2.5	2.5
Control Systems Original Building	See Below	4.0	2.5
Control Systems Elem. Addition	N/A	N/A	2.5
Control Systems H.S. Addition - 1961	2.5	N/A	N/A
Control Systems H.S. Addition - 1980's	2.5	N/A	N/A
Control Systems H.S. Addition - 1990	3.5	N/A	N/A
Control Systems H.S. Addition - 2010	4.0	N/A	N/A
Final Results			
Total Points	Piute H.S.	Oscarson	Circleville
	308.2	175.5	200.5
Total Points Available	455.0	320.0	335.0
Building Condition Rating	67.74%	54.84%	59.85%
Building Condition	Good	Poor	Poor

### Evaluation Definitions Legend

**Piute H.S.:** Piute High School  
**Circleville:** Circleville Elem. School  
**Oscarson:** Oscarson Elem. School

### Building Condition Legend

**0% - 40% Rating**    **0 - 2**    **Critical Condition** - Requires immediate attention  
**40% - 60% Rating**    **2 - 3**    **Poor Condition** - A replacement should be started  
**60% - 80% Rating**    **3 - 4**    **Good or Average Condition**  
**80% - 100% Rating**    **4 - 5**    **Excellent Condition or Brand New**