AGENDA

BOARD OF SCHOOL COMMITTEE
(AS THE BOARD OF RECOUNT)
RECOUNT OF VOTES CAST REGARDING QUESTION #2
MANCHESTER SCHOOL DISTRICT SAU #37

November 20, 2026 **8:00 a.m.**
Mayor and all School Board Members **Manchester SAU Welcome Center**
148 Concord Street, Manchester (Auditorium)

1. Mayor Ruais calls the meeting to order.

2. Mayor Ruais calls for the Pledge of Allegiance.

3. The Clerk calls the roll.

4. Mayor Ruais advises that the purpose of this meeting is to recount the votes casts regarding question #2 on the November 3rd, 2026 Ballot and requests that a motion be made to adopt the procedures for the recounts.

5. Mayor Ruais requests that the Board Clerk begin the process for recount of votes cast on Question 2.

6. Board Clerk Angela Carey makes a brief presentation. We will now begin the recount process.

7. The Board Clerk shall state "a motion is in order to certify the results of the recount of the vote on Question #2 from the November 3, 2026 election."

ADJOURNMENT

8. This being a special meeting of the board, no further business can be presented unless by 2/3 majority and a motion is in order to adjourn.

Statement of nondiscrimination: *It is the policy of the Manchester Board of School Committee, in its actions, and those of its employees, that there shall be no discrimination on the basis of age, sex, race, color, marital status, physical or mental disability, religious creed, national origin or sexual orientation for employment in, or operation and administration of any program or activity in the Manchester School District. The Title IX Coordinator is Dr. Kelly Espinola for staff and students.*

November 3, 2026
State General Election

CITY OF MANCHESTER
Office of the City Clerk

UNOFFICIAL RESULTS

Question 2

Shall the City of MANCHESTER … limit property tax growth for MANCHESTER SCHOOL DISTRICT (SAU #37) under RSA 32:5-i? If adopted for a two-year period: (1) the local property tax levy may not grow beyond the prior year's amount, adjusted for inflation and new construction; (2) SAU central office spending may not exceed 6 percent of total school district appropriations; and (3) bonded capital costs are excluded from both limits. These caps apply only to administrative operations of the SAU central office and do not affect classroom instruction, school-based services, or other municipal expenditures. These limits may be overridden as provided in RSA 32:5-i. Adoption requires a three-fifths (3/5) majority vote."

For Question 2	Ward 1	Ward 2	Ward 3	Ward 4	Ward 5	Ward 6	Ward 7	Ward 8	Ward 9	Ward 10	Ward 11	Ward 12	TOTAL
Yes	2347	2024	1183	1341	1014	2433	1484	2424	1848	1589	1345	1795	20827
No	1841	1596	1213	1004	664	1318	908	1299	1003	1035	880	1158	13919
Blanks (Over/Under Votes)	356	349	228	231	282	303	318	295	247	454	219	458	3740
TOTAL	**4544**	**3969**	**2624**	**2576**	**1960**	**4054**	**2710**	**4018**	**3098**	**3078**	**2444**	**3411**	**38486**

NOTE: Per RSA 32:5-i, VI, "(t)he moderator of each municipality or ward in the school administrative unit shall report the results on the question to the secretary of the school administrative unit board served by the municipality or ward." Adoption requires a 3/5 majority vote of the voters voting as referenced in the above mentioned statute.

Richard H. Girard
2124 Elm St.
Manchester, NH 03104

November 10, 2026

Angela Carey
Clerk
Manchester Board of School Committee
20 Hecker St.
Manchester, NH. 03102

Delivered in Hand

Clerk Carey:

Pursuant to RSA 32:5-i, we, the undersigned registered voters of Manchester, write to request a recount of the results of Ballot Question 2, relative to the adoption of a cap on school district taxes and administrative costs.

Adoption required the affirmative vote of 60% of those who cast ballots on the question. Its received 59.93%, about two dozen votes shy of the required adoption threshold. Accordingly, we request a recount.

Sincerely,

Richard H. Girard
2124 Elm St.

Jennifer J. Girard
2124 Elm St.

Matt Drew
198 Mast. Rd. #2

Victoria Sullivan
1056 So. Beech St.

Christine D. Malo
201 Holt Ave.

Steven Kesselring
652 Hackett Hill Rd

Craig St. Pierre
278 Myrtle St

Lucia Carlisle
35 Oak St.

Daniel Mowery
112 Holt Ave.

David A. Smith
112 Holt Ave.

Joseph Kelly Levasseur
169 Highview Terrace


FEDERAL RESERVE NOTE
PD 26663790 B
D4
THE UNITED STATES OF AMERICA
We The People
PD 26663790 B
Steven T. Mnuchin
Secretary of the Treasury
THIS NOTE IS LEGAL TENDER FOR ALL DEBTS, PUBLIC AND PRIVATE
SERIES 2017 A
TEN DOLLARS
HAMILTON

RULES OF PROCEDURES FOR RECOUNTS

RSA 32:5-i

Recount of Question 2 – November 3, 2026, General Election

Date: Friday, November 20, 2026
Time: 8:00 a.m. – until completion
Location: Welcome Center, 148 Concord Street, Manchester, NH

1. The Board of School Committee, acting as the Board of Recount pursuant to NH RSA 32:5, shall approve the Procedures for the Recount.

2. Only Question 2, for which a recount has been requested, shall be recounted. All other offices and questions on the ballot will not be recounted.

3. An office or question may only be recounted once.

4. After the rules have been approved, the Clerk shall state, "we will now begin the recount process."

5. The Board of School Committee Clerk shall coordinate the recount process using four (4)-person teams. Each four person team will be made up of two team members who shall be responsible for the initial verification of the votes, and two team members who shall be responsible for independently tallying the verified ballots.

6. The petitioners may designate one or two observers for each recount team. If there are two observers, one shall be located at the verification table and one shall be located at the recount table.

7. The observers shall not converse with the team verifying and counting the votes, except to challenge the verification of a specific vote.

8. Only observers whose names have been submitted in advance shall be permitted within the designated recount area. All other spectators shall remain outside the recount area until the completion of the recount.

9. No observer shall possess or use a writing instrument or electronic communication device while they are within the designated recount area.

10. Observers shall not touch or otherwise handle any ballots.

11. All communication devices are to be turned off or turned to silent mode in the recount area. All phone conversations are to be conducted outside of the designated recount area.

12. The ballots will be verified and recounted by Ward, beginning with Ward 1.

13. Ballot boxes will be opened by the Clerk or designated recount supervisor and at the completion of the verification and recount process will be sealed by the Clerk or designated recount supervisor.

14. The two team members responsible for the initial verification shall receive the ballots cast in the election from the Board Clerk or designated recount supervisor. The team members shall verify the votes cast on Question 2. Once verification is completed, the ballots shall be transferred to the two team members responsible for recounting and tallying the votes.

15. The two recount team members shall alternate announcing the vote cast on Question 2 for each ballot, identifying whether the voter selected "Yes," selected "No," or overvoted/undervoted the question. The ballot shall be displayed so that the designated observer may view the vote.

16. The recount team shall place the ballots in clearly designated areas labeled "Yes," "No," and “Blank (Undervote and Overvote)." Ballots subject to a challenge shall be removed from the recount table and brought to the Board of School Committee for adjudication. The recount will continue while the board deliberates on any challenged ballot.

17. The Vice Chair of the Board of School Committee shall be the spokesman for the Board when announcing the results of any challenged votes.

18. If there is a challenge of any vote, it must be made immediately by the observer. Challenged votes shall be ruled upon by the Board of School Committee. Any ballot challenged by an observer shall be identified and at that time, the team shall raise their hand to relinquish possession of the ballot to the Board Clerk and bring the ballot to the Board of School Committee for a ruling.

19. Once a challenged ballot has been presented to the Board of School Committee for determination, the Board shall consider the ballot and render its decision. The Board may request clarification as necessary. At no time will the petitioners or their representatives be permitted to engage with the Board of School Committee.

20. In no case shall rejected absentee, spoiled, cancelled, or ballets voided at the polls on Election Day, be considered by the Board of School Committee for a ruling.

21. In no case shall the Federal Office Only (FOO) ballots be included in the recount.

22. During the recount, the designated recount supervisor may transfer ballots from the clearly marked areas at the recount table to the counting table, maintaining the separation and identification of each category of verified ballots.

23. Once all eligible ballots have been reviewed, verified and announced by the recount team, the ballots shall be counted and the totals verified by the team assigned to the counting table.

24. The Board Clerk shall maintain a recount tally sheet reflecting the votes reported on Election Day by the ward election officials and the votes determined upon completion of the recount. The tally sheet shall separately identify the total number of "Yes" votes, "No" votes, and “blank (undervotes/overvotes)”.

25. Upon completion of the recount, the Board Clerk shall prepare the final recount tally sheet and present the verified results to the Board of School Committee, for review and approval.

26. The Board of School Committee shall determine and declare the results of Question 2 based on the verified recount tally sheet. Pursuant to NH RSA 32:5-i, approval of Question 2 requires an affirmative vote of at least three-fifths (60%) majority of the voters voting in Manchester.

27. The petitioners who requested the recount may cancel at any time during the procedure, at which time the Board Clerk will publicly announce the petitioners request to cancel the recount and the recount will cease at once.

28. If a recount shows that Question 2 passed, the Board Clerk, within 10 days after such recount, shall return the filing fee.

29. Following the conclusion of the recount, the final results shall be recorded and certified as required by applicable law. The recount records, including tally sheets, challenges, determinations, and other relevant documentation, shall be preserved in accordance with applicable law.

30. Nothing in these procedures shall be construed to limit any right of appeal or judicial review otherwise available under applicable law.

Page 3, Line 28 - Recounts

HB 1300 - VERSION ADOPTED BY BOTH BODIES

11Mar2026... 0980h
11Mar2026... 1117h
05/14/2026 1851s
05/14/2026 1876s
4Jun2026... 2109CofC
4Jun2026... 2173EBA

2026 SESSION

26-2870
05/06

HOUSE BILL ***1300***

AN ACT establishing a school district local tax cap question for the state general elections of 2026 and 2028 and related limitations on central office administrative expenses in school districts.

SPONSORS: Rep. Ankarberg, Straf. 7; Sen. Innis, Dist 7

COMMITTEE: Election Law

AMENDED ANALYSIS

This bill:

I. Establishes a school district local tax cap question for the state general election of 2026.

II. Establishes limitations on central office administrative expenses in school districts.

III. Requires that the commissioner of the department of revenue administration adopt rules relative to the school district local tax cap question and limitations on central office administrative expenses in school districts.

- -

Explanation: Matter added to current law appears in ***bold italics.***
Matter removed from current law appears [~~in brackets and struckthrough.~~]
Matter which is either (a) all new or (b) repealed and reenacted appears in regular type.

HB 1300 - VERSION ADOPTED BY BOTH BODIES

11Mar2026... 0980h
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26-2870
05/06

STATE OF NEW HAMPSHIRE

In the Year of Our Lord Two Thousand Twenty-Six

AN ACT establishing a school district local tax cap question for the state general elections of 2026 and 2028 and related limitations on central office administrative expenses in school districts.

Be it Enacted by the Senate and House of Representatives in General Court convened:

1 New Section; Municipal Budget Law; Preparation of Budgets; School District Local Tax Cap and School Administrative Fixed Cap on Central Office Administrative Budgets. Amend RSA 32 by inserting after section 5-h the following new section:

32:5-i School District Local Tax Cap and School Administrative Fixed Cap on Central Office Administrative Budgets.

I. During the November 2026 and November 2028 state general elections, every town and ward in a city shall conduct a vote on a local tax cap question for their school district and a fixed cap on the school administrative unit central office administrative budget. The question shall appear on the ballot by operation of law and shall not require a warrant article, citizen petition, or separate local legislative approval.

II. The question required under paragraph I shall be printed on the state general election ballot administered pursuant to RSA 656:13, following the offices columns. If the secretary of state determines that sufficient space on the front of the state general election ballot does not permit inclusion of the question, the secretary of state shall cause the question to be printed on the reverse side of the state general election ballot and shall cause a notice to be printed on the front of the ballot directing voters to turn the ballot over to vote on the question. If the secretary of state determines that printing on the reverse side is also impracticable, the question shall be printed on a separate official ballot to be distributed, cast, collected, and counted at the same polling place and during the same hours as the state general election ballot. The secretary of state shall adopt any procedures necessary to ensure that ballot counting devices used pursuant to RSA 656:40 are programmed to read and count votes cast on both sides of the ballot where the reverse side is used.

III. Nothing in this section shall prohibit a municipality, school board, or school administrative unit board from holding a public hearing on the question for the local tax cap and for the school administrative fixed cap on central office administrative budgets.

IV. Whenever the question required under paragraph I is printed on the state general election ballot or on a separate official ballot pursuant to paragraph II, the secretary of state shall

ensure that said question is also included on all applicable absentee ballots consistent with RSA 656:36.

V. The school district local tax cap and school administrative unit fixed cap question on the ballot for towns and wards with an annual school district meeting shall read:

"Shall the [name of municipality] limit property tax growth for [name(s) of school district(s)] under RSA 32:5-i? If adopted for a two-year period: (1) the local property tax levy may not grow beyond the prior year's amount, adjusted for inflation and new construction; (2) SAU central office spending may not exceed 6 percent of total school district appropriations; and (3) bonded capital costs are excluded from both limits. These caps apply only to administrative operations of the SAU central office and do not affect classroom instruction, school-based services, or other municipal expenditures. These limits may be overridden as provided in RSA 32:5-i. Adoption requires a three-fifths (3/5) majority vote."

Towns and wards serving more than one school district shall include the names of all such school districts in the question.

VI.(a) The moderator of each municipality or ward in the school district shall report the results on the question to the secretary of the school administrative unit board for the school district. If a 3/5 majority of the voters voting in the municipalities and wards served by the school district approve the question, then the maximum allowable levy per the local tax cap for the district under paragraph VIII shall be binding.

(b) The moderator of each municipality or ward in the school administrative unit shall report the results on the question to the secretary of the school administrative unit board served by the municipality or ward. If a 3/5 majority of the voters voting in the municipalities and wards served by the school administrative unit approve the question, then the SAU fixed cap for the SAU central office administrative budget under paragraph IX shall be binding.

(c) The secretary of the school administrative unit board shall certify the results of the votes to the department of revenue administration. Preservation of ballots shall be pursuant to RSA 33-A:3-a, XXXVII.

VII.(a) Any 10 registered voters from any municipality served by a school district, before the expiration of 7 days from the date of the general election, may apply in writing to the school district clerk for a recount of the ballots for the question on a school district local tax cap under this section. The secretary shall schedule a recount, to be conducted by the school board, not earlier than 5 days nor later than 10 days after the date the secretary receives the petition. The applicants for such a recount shall pay to the school clerk a fee of $10 for conducting the recount.

(b) Any 10 registered voters from any municipality served by a school administrative unit, before the expiration of 7 days from the date of the general election, may apply in writing to the secretary of the school administrative unit for a recount of the ballots for the question on a school administrative unit fixed cap under this section. The secretary shall schedule a recount, to be

conducted by the school administrative unit, not earlier than 5 days nor later than 10 days after the date the secretary receives the petition. The applicants for such a recount shall pay to the secretary of the school administrative unit board a fee of $10 for conducting the recount.

VIII.(a) The maximum allowable levy shall equal:

Prior fiscal year property tax levy (excluding bonded capital costs as defined in paragraph XVI) × (1 + inflation + net new taxable property growth).

Bonded capital costs, as defined in paragraph XVI, shall be excluded from both the prior fiscal year property tax levy and the maximum allowable levy calculated under this paragraph. No amount attributable to bonded capital costs shall be included in the prior fiscal year levy for purposes of calculating the maximum allowable levy in any subsequent year.

(b) "Inflation" means the one year (12 month) percentage change in the Consumer Price Index for All urban Consumers, Northeast Region, as published by the Bureau of Labor Statistics, United States Department of Labor, using the amount published for the month of March in the prior fiscal year.

(c)(1) "Net new taxable property growth" means the percentage increase in assessed valuation from the prior year attributable to:

(A) New construction;

(B) Physical expansion or improvement of structures;

(C) Subdivision or redevelopment of land;

(D) Conversion from exempt to taxable status; or

(E) Any physical change that increases taxable market value.

(2) "Net new taxable property growth" shall not include:

(A) Market appreciation;

(B) Revaluation or reassessment; or

(C) Changes in assessment methodology.

(d) The department of revenue administration shall certify annually the net new taxable property growth for each taxing jurisdiction.

IX. In the municipalities and wards served by a school administrative unit where the school administrative unit fixed cap question under this section is approved by the voters, the fixed cap for school administrative unit central office administrative budgets shall be 6 percent of the sum of the total school district appropriation amounts, except costs of bonded capital projects pursuant to paragraph XVI, in the school districts comprising the SAU. “School administrative unit central office administrative budgets” means expenditures for the general management and administration of a school administrative unit. These expenditures include superintendent services; assistant or deputy superintendent services; business administration; human resources; finance; payroll; purchasing; district-level information technology administration; legal services; public relations; and other non-school-based administrative functions, regardless of physical location or building

assignment. The term also includes district-level curriculum directors, directors of instruction, or similarly titled positions who are not employed under a collective bargaining agreement or who do not provide direct classroom instruction for more than 50 percent of their work time, as well as any personnel reported to the department of education as employed by the central office. The term does not include school-based administrative staff; classroom instruction; instructional support services; special education services; transportation; food services; or facilities operations and maintenance.

X. The legislative body may vote to exceed the school district local tax cap or the school administrative unit fixed cap using the override procedures provided in these subparagraphs.

(a) The provisions of this subparagraph shall apply only to districts with an annual meeting. The legislative body may override the school district local tax cap under paragraph VIII, or the school administrative unit fixed cap under paragraph IX, by the usual procedures applicable to annual meetings of the legislative body, provided that: when a proposed appropriation will cause the cap to be exceeded or the cap has already been exceeded, exclusive of bonded costs defined in paragraph XVI, voting on the appropriation question shall be by ballot, but the question shall not be placed on the official ballot used to elect officers, except in the case of a legislative body that uses an official ballot form of meeting under RSA 40:13 or under a charter adopted pursuant to RSA 49-D. If a 3/5 majority or the super majority as determined under a charter pursuant to RSA 49-D of those voting on the question vote "yes," the appropriation is approved. Only votes in the affirmative or negative shall be included in the calculation of the 3/5 majority or the super majority as determined under a charter pursuant to RSA 49-D.

(b) The provisions of this subparagraph shall apply only to districts without an annual meeting. If the school district local tax cap has been adopted, the legislative body shall adopt a school district budget, exclusive of bonded costs defined in paragraph XVI, that does not exceed the local tax cap established under paragraph VIII, unless the legislative body overrides the cap by the supermajority defined in its charter pursuant to RSA 49-C:33, I(d) or RSA 49-D:3, I(e). If the school administrative unit fixed cap has been adopted, the legislative body overrides that cap by the supermajority defined in its charter pursuant to RSA 49-C:33, I(d) or RSA 49-D:3, I(e).

XI. No municipal tax rate shall be set that causes a taxing authority to exceed its certified limits under this section.

(a) For a school district that has adopted the school district local tax cap or a school administrative unit that has adopted the school administrative unit fixed cap under this section, the governing body shall forward, at a time and in a form prescribed by the department of revenue administration, documentation demonstrating compliance with the adopted caps. Such documentation shall include:

(1) The computation of the school district local tax cap or school administrative unit fixed cap for the applicable year;

(2) Proposed appropriations by the governing body and budget committee and estimated revenues going into the annual meeting, showing the estimated amount of property taxes to be raised for the school district budget or school administrative unit central office administrative budgets, or both;

(3) Appropriations voted by the annual or special meeting of the legislative body; and

(4) The count of any ballot votes taken to override the school district local tax cap or school administrative unit fixed cap.

(b) Upon review of documentation submitted under subparagraph (a), if the commissioner of the department of revenue administration determines that the certified school district budget results in estimated taxes exceeding the adopted school administrative unit fixed cap and that no valid override vote was obtained as provided in this section, the governing body shall reduce the appropriation of the certified budget by the amount that the certified budget exceeds the cap.

(c) Upon review of documentation submitted under subparagraph (a), if the commissioner of the department of revenue administration determines that the certified school administrative unit central office administrative budget results in estimated taxes exceeding the adopted school administrative unit fixed cap and that no valid override vote was obtained as provided in this section, the governing body shall reduce the appropriation of the certified budget by the amount that the certified budget exceeds the cap.

(d) The department of revenue administration shall not approve any tax rate that exceeds the certified limit and shall withhold rate approval until the municipality demonstrates compliance either by showing the certified budget is within the certified cap or by showing a valid override vote in accordance with RSA 40:13 or applicable annual meeting procedures.

(e) Nothing in this section shall prohibit the department of revenue administration from requiring additional information, documentation, or schedules reasonably necessary to determine compliance with the adopted local tax cap or fixed cap under this section.

XII. If approved at the November 2026 state general election, the school district local tax cap or the school administrative unit fixed cap, or both, shall apply beginning with the fiscal year 2028 school district total budget or school administrative unit budget, as applicable. If approved at the November 2028 state general election, the school district local tax cap or the school administrative unit fixed cap, or both, shall apply beginning with the fiscal year 2030 school district total budget or school administrative unit budget, as applicable.

XIII. Any taxpayer in a member school district or school district of the school administrative unit, as applicable, shall have standing to enforce this section in superior court.

XIV. Nothing in this section may be construed to repeal, supersede, or diminish any property tax limitation that is more restrictive under existing law, a municipal charter, or a local

ordinance. When more than one property tax limitation, tax cap, local tax cap, or budget cap applies, each applicable limitation must be fully satisfied.

XV. This section shall operate solely as a local tax cap limitation on the estimated amount of local taxes to be raised for the fiscal year attributable to the school district or a fixed cap on the school administrative unit central office administrative budget, as applicable.

XVI.(a) Bonded capital costs shall include principal or interest on bonds or notes only if the bonded indebtedness is issued solely for the acquisition, construction, or major structural renovation of real property, reported pursuant to RSA 198:4-a.

(b) The department of revenue administration shall certify annually the portion of debt service that qualifies for exclusion.

(c) No exclusion shall apply unless certified by the department.

XVII. The provisions of this section shall expire on January 1, 2032. Any school district local tax cap or school administrative unit fixed cap adopted pursuant to this section shall cease to have legal effect as of that date. The expiration of this section shall not affect the validity of any appropriation, budget, or tax rate lawfully established prior to January 1, 2032.

2 New Paragraph; Department of Revenue Administration; Rulemaking Authority. Amend RSA 21-J:13 by inserting after paragraph XIV the following new paragraph:

XV. The forms, promulgation of forms, and any other information necessary to implement the provisions of RSA 32:5-i.

3 Prospective Repeal. RSA 32:5-i, relative to the School District Local Tax Cap and School Administrative Fixed Cap on Central Office Administrative Budgets, is repealed.

4 Effective Date.

I. Section 3 of this act shall take effect January 1, 2032.

II. The remainder of this act shall take effect September 1, 2026.

HB 1300 - VERSION ADOPTED BY BOTH BODIES

LBA
26-2870
05/27/2026

HB 1300- FISCAL NOTE

AS AMENDED BY THE SENATE (AMENDMENTS #2026-1851s and #2026-1876s)

AN ACT establishing a school district local tax cap question for the state general election of 2026 and related limitations on central office administrative expenses in school districts.

FISCAL IMPACT: This bill does not provide funding, nor does it authorize new positions.

Estimated State Impact				
	FY 2026	**FY 2027**	**FY 2028**	**FY 2029**
Revenue	$0	$0	$0	$0
Revenue Fund(s)	None			
Expenditures*	$0	$100,000	$0	$0
Funding Source(s)	General Fund			
Appropriations*	$0	$0	$0	$0
Funding Source(s)	None			

***Expenditure = Cost of bill** ***Appropriation = Authorized funding to cover cost of bill**

Estimated Political Subdivision Impact				
	FY 2026	**FY 2027**	**FY 2028**	**FY 2029**
Local Revenue	$0	$0	Possible Indeterminable Decrease	
Local Expenditures	$0	$0	Possible Indeterminable Decrease	

METHODOLOGY:

This bill requires municipalities to vote on local tax cap questions for their school district and on the school administrative unit (SAU) central office administrative budget in the November 2026 general election. In order for the caps to be adopted there must be a 3/5 majority vote in favor. If a municipality were to adopt the school district tax cap it would be limited to annual local school tax increases to the prior year's amount, adjusted for inflation and growth in taxable property attributable to new construction, excluding bonded capital costs. The SAU central office administrative tax cap would be limited to 6 percent of the combined school district appropriations, excluding bonded capital costs, with certain override provisions.

The Department of Revenue Administration (DRA) would be required to certify taxable property growth and bonded capital costs, receive and review detailed compliance documentation from districts and SAUs that adopt caps, ensure no tax rate is set above certified limits, and update

reporting systems and rate setting software to administer the caps beginning with the fiscal year 2028 budget cycle. DRA anticipates approximately $100,000 in system update costs.

The Department of Education and DRA indicate that to the extent school districts adopt a tax cap, local school district revenue and school district expenditures could decrease.

AGENCIES CONTACTED:

Department of Revenue Administration and Department of Education