

Liberty-Benton Local Schools is placing a

CONTINUING SUBSTITUTE LEVY

on the **November 4, 2025 ballot**



The proposed levy would:

- Combine the District's two existing Emergency Levies into a single Continuing Substitute Levy totaling the same amount of \$1,424,600.
- Result in a zero tax increase for Liberty-Benton residents, in its initial year. Each year the levy can bring in a bit more revenue when new homes or businesses are built in the community.

Why the November 4, 2025 General Election?

- Changes made to current law eliminate emergency levies as an option after this year.
- The November 4, 2025 election will be the only opportunity to preserve the 12.5% homestead and rollback contribution currently paid by the state.
- If the District waits until the existing levies expire in 2028, the local taxpayer will no longer receive the 12.5% homestead and rollback contribution currently paid by the state.

Existing Emergency Levies:

- \$724,600 Emergency Levy – First approved in 1994, expires in 2028.
- \$700,000 Emergency Levy – First approved in 2009, expires in 2028.

If voters approve the Continuing Substitute Levy, the collection of existing Emergency Levies will stop when the new Substitute Levy collection begins.

Key Considerations:

- The November 4, 2025 election is the only opportunity for local taxpayers to preserve the 12.5% homestead and rollback contribution from the state.
- The continuing structure is necessary as there will be no option to renew in the future.
- Unlike the existing Emergency Levies, as the District grows, the Continuing Substitute Levy adjusts to capture the additional property value allowing revenue growth.

Learn more at: www.liberty-benton.org or contact:
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Lisa Dobbins, Treasurer – ldobbins@liberty-benton.org

**If November 4, 2025 Continuing
Substitute Levy is Approved**



Existing Emergency Levies

\$724,600
First Approved 1994
Expires 2028

\$700,000
First Approved 2009
Expires 2028



Continuing Substitute Levy

Same amount of \$1,424,600
12.5% State homestead and rollback preserved