



## Kootenai County Clerk Jennifer Locke

Auditor · Clerk of the District Court · County Assistance · Elections · Recorder

451 Government Way · P.O. Box 9000

Coeur d'Alene, ID 83816-9000

<http://www.kcgov.us/departments/clerk>

### MEMO

To: Board of County Commissioners  
Date: September 2, 2025  
Subject: TY2025 L-2 Extension Requests

Idaho Statute 63-803 requires all Taxing District's to file their L-2 Dollar Certification of Budget Request to Board of County Commissioners no later than the Thursday prior to the second Monday in September. This year the deadline falls on Thursday, September 4<sup>th</sup> 2025. Taxing District's may request an extension with the Board of County Commissioners and if approved, the deadline extends 7 business days which is September 15<sup>th</sup> 2025.

Schools typically request extensions because they base their levy by counting the average daily attendance during the first week of school. This determines if there is a need for an emergency levy.

Please see the 7 attached extension requests for filing the L-2:

- Coeur d'Alene School District #271
- Kellogg School District #391
- Lakeland School District #272
- Post Falls School District #273
- Plummer-Worley School District #44-J
- City of Hayden
- City of Spirit Lake

Thank you for your time,

Kathleen Clancy

Tax Accountant  
Kootenai County Auditor's Office  
Email: [AUtax@kcgov.us](mailto:AUtax@kcgov.us)  
Phone: (208) 446-1664



# Coeur d'Alene Public Schools

DISTRICT ADMINISTRATIVE CENTER  
1400 N. Northwood Center Court, Coeur d'Alene, ID 83814  
208.664.8241 [www.cdaschools.org](http://www.cdaschools.org)

Kathleen Clancy  
Kootenai County Clerk's Office  
451 Government Way  
Coeur d'Alene, ID 83816-9000

Dear Kathleen,

Coeur d'Alene School District #271 would like to request an extension of the L2 deadline. Historically, we have considered an emergency levy, which is computed using the enrollment data during the first week of school. We are starting school on September 2, 2025 this year and will use the first three days of school for our calculation. Our Board of Trustees will meet Monday, September 8, 2025 to consider our potential emergency levy request. We are also awaiting the amounts of the School District Facilities Fund and expect those amounts to be released by the end of August. We would therefore like to request an extension of our L2 deadline until Monday, September 15, 2025.

Sincerely,

Tyler Morton  
Executive Director of Finance  
Coeur d'Alene School District #271

JOINT SCHOOL DISTRICT NO. 391

RESOLUTION AUTHORIZING KOOTENAI AND SHOSHONE COUNTIES TO SUBMIT AN L-2 PROPERTY TAX CERTIFICATION EXTENSION REQUEST TO THE IDAHO STATE TAX COMMISSION, EXTENDING THE DEADLINE FROM SEPTEMBER 4, 2025, TO SEPTEMBER 11, 2025.

NOW, THEREFORE, be it resolved by the Board of Trustees of Jt. School District No. 391, Shoshone and Kootenai Counties, Idaho, as follows:

WHEREAS, the Kellogg Joint School District No. 391 (the "District") is responsible for the timely submission of the L-2 Property Tax Certification to Kootenai and Shoshone County Clerks; and

WHEREAS, the L-2 Property Tax Certification is a critical document in ensuring the proper assessment and collection of property taxes in support of District funding needs; and

WHEREAS, due to the late release of School District Facilities Funds that are being applied toward the District's bond, additional time is needed to ensure accurate and complete financial reporting; and

WHEREAS, Kootenai and Shoshone Counties are authorized to request an extension of the L-2 submission deadline from the Idaho State Tax Commission; and

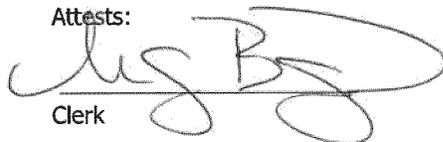
WHEREAS, the District supports such an extension to allow for accurate calculations and compliance with all statutory requirements;

NOW, THEREFORE, BE IT RESOLVED, by the Board of Trustees of the Kellogg Joint School District No. 391 that authorization is hereby granted to Kootenai and Shoshone Counties to submit a request to the Idaho State Tax Commission for a seven-day extension of the L-2 Property Tax Certification deadline, extending it from September 4, 2025, to September 11, 2025.

BE IT FURTHER RESOLVED that the Superintendent, or their designee, is hereby authorized to sign any necessary documents on behalf of the District to facilitate this request for an extension.

PASSED AND ADOPTED by the Board of Trustees of the Kellogg Joint School District No. 391 this 12th of August.

  
Chair

Attests:  
  
Clerk



**Lakeland Joint School District #272**

15506 North Washington St.

Rathdrum, Idaho 83858

208.687.0431

August 11, 2025

Kootenai County Auditor's Office  
451 Government Way  
Coeur d'Alene, ID 83816-9000

Dear Board of Commissioners,

The Lakeland Joint School District #272 respectfully requests an extension of the September 4, 2025 deadline for submitting our tax levy information to the County.

Our Board of Trustees may authorize an emergency levy, which requires calculating the average daily attendance during the first week of school. This year, school begins on September 2, 2025, and we will use the first three days for enrollment counts.

We anticipate that our Board will meet on or before September 10, 2025, to consider the potential emergency levy. Therefore, we request an extension of the submission deadline to September 12, 2025.

Thank you for your consideration of this request.

Sincerely,

Jessica Grantham  
Chief Finance Officer  
Lakeland Joint School District #272



**POST FALLS**  
SCHOOL DISTRICT

**POST FALLS SCHOOL DISTRICT #273**

DISTRICT ADMINISTRATIVE OFFICE

P.O. Box 40 • Post Falls, ID 83877-0040

208-773-1658 • FAX 208-773-3218

www.pfsd.com

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August 19th, 2025

Kathleen Clancy  
Kootenai County Clerk's Office  
451 Government Way  
Coeur d'Alene, ID 83816-9000

Dear Kathleen,

Post Falls School District #273 would like to request an extension of the L2 deadline. Historically, we have considered an emergency levy, which is computed using the enrollment data during the first week of school. We are starting school on September 2<sup>nd</sup>, 2025 this year and will use the first three days of school for our calculation. Our Board of Trustees will meet Monday, September 8<sup>th</sup>, 2025 to consider our potential emergency levy request. We are also awaiting the amounts of the School District Facilities Fund and expect those amounts to be released by the end of August. We would therefore like to request an extension of our L2 deadline until Monday, September 15<sup>th</sup>, 2025.

Sincerely,

Josh Gittel

Chief Financial Officer

## Plummer-Worley Joint School District No. 44

August 25, 2025

Kathleen Clancy, Tax Accounting  
Kootenai County Auditor's Office  
PO Box 9000  
Coeur d'Alene ID 83816-9000

Deanna Bramblett, Clerk of the District Court  
Benewah County Courthouse  
701 W. College Ave., Ste 101  
St. Maries ID 83861

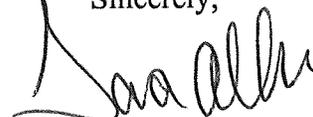
Dear Kathleen and Deanna:

Plummer-Worley Jt School District #44 is requesting an extension in filing the L-2 this school year to see if we qualify for the Emergency Fund. The deadline is September 4, 2025 and we are requesting to have it submitted to you by September 15, 2025. According to Legislature, we are allowed to apply for this extension if approved by County Commissioners.

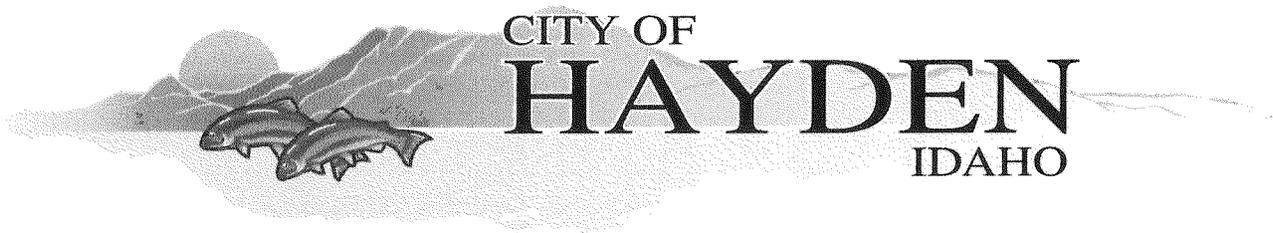
We are requesting the extension because we are anticipating an increase in enrollment from last year and the September 4<sup>th</sup> deadline does not allow us time to calculate and be approved by the school board if we are going to run an Emergency Levy.

Please let me know if this is approved or not. Thank you for your consideration in this matter.

Sincerely,



Sara Allen  
Business Manager/District Board Clerk



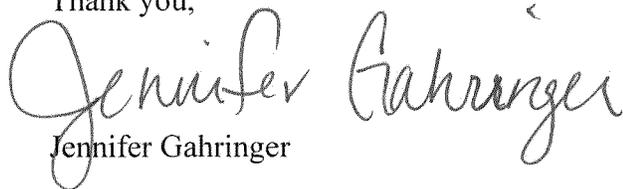
Date: August 25, 2025

Re: L-2 Filing Extension

Hi Kathleen,

The City of Hayden would like to request an extension for submitting our L-2. We have a special city council meeting tomorrow to review options and then public hearing and will submit by the extended deadline of 9/15/25.

Thank you,

  
Jennifer Gahringer



6042 W. Maine St.  
PO Box 309  
Spirit Lake, ID  
83869

**Phone:** 208.623.2131  
**Fax:** 208.623.6463  
**Email:** [cityclerk@spiritlakeid.gov](mailto:cityclerk@spiritlakeid.gov)  
**Website:** [spiritlakeid.gov](http://spiritlakeid.gov)

August 11, 2025

Hi Kathleen,

The City of Spirit Lake is requesting an extension for submitting our L-2. The budget public hearing date has been changed to September 9, 2025, and we will submit the L-2 on September 10, 2025.

Regards,

Michelle Wharton