

IN THE IOWA DISTRICT COURT FOR WARREN COUNTY

COALITION FOR A COMMON CENTS SOLUTION, THOMAS A. PHILLIPS, DANIEL W. FRIEBERG, KATHLEEN R. FRIEBERG, MICHAEL D. MOORE, MIKE STAUDACHER, RENE STAUDACHER, MARK CLARK, MARY CLARK, SUMNER OPSTAD, ELODIE OPSTAD, DEBORAH F. FRANKLIN, GENE L. FRANKLIN, and MARTIN P. MAHER

Plaintiffs,

vs.

STATE OF IOWA, THOMAS J. VILSACK, as Governor of the State of Iowa, MARY KRAMER, as President of the Iowa Senate, BRENT SIEGRIST, as Speaker of the Iowa House of Representatives, and TED STILWILL, as Director of the Iowa Department of Education,

Defendants.

No. _____

**PETITION FOR DECLARATORY JUDGMENT
AND INJUNCTIVE RELIEF**

I. INTRODUCTION

COME NOW the Plaintiffs and state that the present system of financing public education in Iowa through the local sales and services tax for school infrastructure purposes (hereinafter referred to as the "Local Option Sales Tax"), Iowa Code chapter 422E, is unconstitutional. It provides unequal and inadequate educational resources to Iowa's children who live in non-retail-rich counties. Specifically, the funds raised from the Local Option Sales

Tax and distributed to the schools have no correlation to the number of pupils in the school district, the cost of providing an education to those pupils or any other educational factor. The funding scheme is based purely upon the place of collection rather than need. As such, the Local Option Sales Tax creates a significant disparity in the quality of education Iowa children receive depending on where they live resulting in a progressive exacerbation of inequity. All of Iowa's students are entitled to an adequate education in safe surroundings. The funding mechanisms currently in place do not provide all children with an adequate education. Accordingly, the statute deprives children and taxpayers of their constitutional rights under the Constitutions of the United States of America and the State of Iowa.

Plaintiffs seek a declaration that the Local Option Sales Tax statute is unconstitutional under the State and Federal Constitutions and further ask that Defendants be enjoined from acting under this statute. Plaintiffs ask that this Court order Defendants to formulate a system which equalizes and provides adequate funding to all Iowa's school children in compliance with Plaintiffs' constitutional rights.

II. PARTIES

1. Plaintiff, Coalition for a Common Cents Solution, is comprised of superintendents from school districts across the state concerned about school infrastructure, including the Indianola and Norwalk School Districts, which districts have been located in Warren County at all times material to this action.

2. Plaintiff Thomas A. Phillips has resided in Warren County at all times material to this action. He is a parent of three children enrolled in the public schools of Norwalk School District. He is also a taxpayer of the State of Iowa and Warren County.

2. Plaintiffs Daniel W. Frieberg and Kathleen R. Frieberg have resided in Warren County at all times material to this action. They are the parents of two children enrolled in the public schools of Norwalk School District. Daniel W. Frieberg and Kathleen R. Frieberg are taxpayers of the State of Iowa and Warren County.

3. Plaintiff Michael D. Moore has resided in Washington County at all times material to this action. He is a parent of one child enrolled in the public schools of Washington School District. He is also a taxpayer of the State of Iowa and Washington County.

4. Plaintiffs Mike Staudacher and Rene Staudacher have resided in Warren County at all times material to this action. They are parents of four children enrolled in the public schools of Indianola School District. They are also taxpayers of the State of Iowa and Warren County.

5. Plaintiffs Mark Clark and Mary Clark have resided in Warren County at all times material to this action. They are the parents of three children enrolled in the public schools of Indianola School District. They are also taxpayers of the State of Iowa and Warren County.

6. Plaintiffs Sumner Opstad and Elodie Opstad have resided in Warren County at all times material to this action. They are the parents of two children enrolled in the public schools of Indianola School District. They are also taxpayers of the State of Iowa and Warren County.

7. Plaintiffs Deborah F. Franklin and Gene L. Franklin have resided in Van Buren County at all times material to this action. They are the parents of four children enrolled in the public schools of Van Buren Community School District. They are also taxpayers of the State of Iowa and Van Buren County.

8. Plaintiff Martin P. Maher has resided in Mills County at all times material to this action. He is the parent of two children enrolled in the public schools of Shenandoah Community School District. He is also a taxpayer of the State of Iowa and Mills County.

9. Defendant, State of Iowa, has enacted the Local Option Sales Tax challenged herein and is responsible for meeting the educational needs of the school children of Iowa.

10. Defendant, Thomas J. Vilsack, is sued in his official capacity as Governor of the State of Iowa.

11. Defendant, Mary Kramer, is sued in her official capacity as President of the Iowa Senate.

12. Defendant, Brent Siegrist, is sued in his official capacity as Speaker of the Iowa House of Representatives.

13. Defendant, Ted Stilwill, is sued in his official capacity as Director of the Iowa Department of Education.

III. JURISDICTION AND VENUE

14. This Court has the authority to hear actions for declaratory judgment and injunctive relief pursuant to Iowa Rules of Civil Procedure.

15. Venue is proper in that this is a transitory action and Defendants' actions at issue occur in and negatively affect Warren County.

IV. FACTS

16. At all times mentioned herein the following provisions of the Iowa and United States Constitutions were in full force and effect.

17. The Iowa Constitution provides that the State has a duty to encourage “by all suitable means, the promotion of intellectual, scientific, moral and agricultural improvement.” Iowa Const. art IX, 2nd, § 3. The Iowa Constitution thus broadly establishes a fundamental right to an adequate education in favor of all Iowa school children.

18. The Iowa Constitution prohibits laws that “grant to any citizen, or class of citizens, privileges or immunities, which, upon the same terms shall not equally belong to all citizens.” Iowa Const., art. I, § 6. This provision establishes equal protection of the laws as a constitutional right in Iowa.

19. The Equal Protection Clause of the Fourteenth Amendment to the United States Constitution prohibits states from “deny[ing] . . . any person within its jurisdiction the equal protection of the laws.” U.S. Const., amend. XIV, § 1. This provision establishes equal protection of the laws as a constitutional right in the United States.

20. The Iowa Constitution Due Process Clause mandates that “no person shall be deprived of life, liberty, or property, without due process of law.” Iowa Const., art. I, § 9. This provision establishes due process of the law as a constitutional right in Iowa.

21. The Due Process Clause of the United States Constitution prohibits states from “depriv[ing] any person of life, liberty or property, without due process of law.” U.S. Const., amend. XIV, § 1. This provision establishes due process of the law as a constitutional right in the United States.

**A Core Principal Of Iowa’s Education System Has Always Been To
Equalize Funds Available To Every Child No Matter Where They Live**

22. Under the Iowa Constitution, the State has a duty to use all suitable means to encourage and promote education. The General Assembly has undertaken to fulfill this

responsibility by enacting various statutes to raise and distribute funds to the school districts in Iowa.

23. As illustrated in Iowa Code Chapter 257, Iowa's system of public education is financed through a combination of state assistance and local school district funding. The local school district is responsible for raising the bulk of its portion of school financing through property taxes. If needed, the state then contributes financial aid to the school district up to 87.5% of the cost of educating each pupil (state foundation formula). "The formula is designed to equalize the amount of funds available to finance the education of every child in the State regardless of where the child lives" *Exira Comm. Sch. Dist. v. State of Iowa*, 512 N.W.2d 787, 792 (Iowa 1994) and as such is intended to be "pupil driven." I & .

24. Funding beyond the base of 87.5% needed to educate a child requires the school district to raise the money through an additional levy of property tax to fund the education of the children in that district. The impact of the additional property tax levy falls heavily on those districts with lower assessed property values. Thus, property poor districts are required to use additional funding sources to provide an adequate education to the district's children. Other property tax levies, bonds, income surtaxes, and combination levies are options available to the school district but, most of these require voter approval, often at a 60% super-majority passage rate. Numerous school districts across the state are in dire need of infrastructure repairs but have been unable to pass additional bonds and levies.

25. In 1998, in apparent recognition of the inability of school districts to raise sufficient funds to fix school infrastructure and meet the basic needs of schools, the State passed the Local Option Sales Tax, Iowa Code Chapter 422E. A county wishing to adopt the Local

Option Sales Tax for school infrastructure must do so by a county-wide majority vote.

Assuming the tax passes, the 1% sales tax is collected by the state at the same time as the state 5% sales tax and is later redistributed directly to the county in which the tax was collected. This money is then available to that county's school districts for infrastructure needs.

26. As explained in Iowa Code Section 422E.1:

1. A local sales and services tax for school infrastructure purposes may be imposed by a county on behalf of school districts. . . .

2. The maximum rate of tax shall be one percent. . . .

3. Local sales and services tax moneys received by a county for school infrastructure purposes pursuant to this chapter shall be utilized solely for school infrastructure needs. . . . “[S]chool infrastructure” means those activities for which a school district is authorized to contract indebtedness and issue general obligation bonds includ[ing] the construction, reconstruction, repair, purchasing, or remodeling of schoolhouses, stadiums, gyms, fieldhouses, and bus garages and the procurement of schoolhouse construction sites and the making of site improvements [and] the payment or retirement of outstanding bonds previously issued for school infrastructure purposes.

The Local Option Sales Tax Creates A Dramatic Disparity In The Dollars Received Per Student Depending Upon Where the Student Lives

27. The inclusion of the Local Option Sales Tax in the statutory scheme for funding public education makes the total financial resources available to a local school district heavily dependant on the wealth and retail capacity of the school district, which varies dramatically even between the counties that have already passed the tax.

28. There is no provision in the Local Option Sales Tax for equalization of the sales tax revenues collected. Nor are the funds that are collected and distributed tied in any way to the number of pupils in the school district, the cost of education or any other educational factor.

Thus, the Local Option Sales Tax completely disregards the state's core objective of equalizing the funds available for education to every child no matter where they live.

29. Nearly 59% of all retail sales transactions in Iowa are subject to the Local Option Sales Tax due to the fact that Iowa's retail centers are clustered in just a few locations throughout the state. This is true even though a number of counties have not passed the tax.

30. The inequality of the tax, based on the dollars generated (even if all counties passed the tax), is illustrated by a comparison of the dollars generated per pupil in various districts. For example:

- * The West Des Moines School District generates \$976 per pupil from the tax.
- * If the tax were passed in Warren County it would generate only \$241 per pupil for students attending Indianola and Norwalk schools.
- * The tax would generate only \$192 per pupil in Van Buren Community School District.
- * Similarly, the tax would generate \$365 per pupil in the Washington School District.

31. When two school districts of comparable size are considered, the inequality is similarly apparent. Both Starmont and Bondurant-Farrar School Districts serve the same number of students, but Bondurant can generate \$683 more per pupil than Starmont because Bondurant is located in a retail-rich county. Yet, if Iowa had a state-wide sales tax for education, \$687 would be available for each student in both districts.

32. School infrastructure has traditionally been funded through local property taxes, resulting in a wide disparity in the ability of school districts to maintain and replace facilities.

School districts with low property values, such as Plaintiffs' districts, simply do not have the means to bring their aging facilities up to date with property taxes alone.

33. The solution offered by the State of Iowa – the Local Option Sales Tax – is flawed. It only helps school districts in counties with retail centers because the statute mandates that the funds raised from the tax be allocated only to the county where it was collected. Further, because the revenues from the property taxes and Local Option Sales Tax are generally received in the County where the tax is collected, the inequity is ongoing and progressive.

The Lack Of School Infrastructure Funding Is Affecting The School Districts' Ability To Provide Safe Learning Environments

34. It is well established that the infrastructure in Iowa schools is in disrepair and in many cases unsafe. According to a 1995 study, there is a backlog of \$3.4 billion dollars needed for school infrastructure in Iowa. This is predominantly the result of Iowa's aging school buildings. About 28% or 1,199 school buildings in Iowa were built in the 1940's or earlier. About 46% or 1,944 school buildings were built in the 1950's or 1960's. These older schools tend to be in rural, non-retail counties. These buildings have inadequate and outdated electrical, heating, lighting and plumbing systems; dilapidated roofs and windows; multiple fire hazards; and lack accessibility for the disabled – all of which jeopardize the safety of school children.

35. There have been some improvements since 1995, but the problems with infrastructure remain and threaten the safety of Iowa's school children. For example, in the 1998/1999 school-year, the following incidents occurred related to infrastructure:

- * In Red Oak, the roof of Webster Elementary fell in.
- * A school building in Quimby had to be vacated due to fire code violations and a lack of exits.

- * In Shenandoah the school district had 250 fire code violations and the top floor of the middle school was condemned, as well as, the auditorium on the third floor.
- * The elementary school in Madrid built in 1915 was destroyed by fire.
- * A Lovilla school building had to be vacated due to boiler problems.
- * The Paton elementary school closed after a fire.
- * A Mountour school building's top floor was closed because of a lack of approved exits.

36. In the last two decades (1980-1999), the number of fires in Iowa school buildings has almost tripled over the number of fires in the three preceding decades (1950-1979), with 102 annual fires in the 1990's. Old schools with old alarms and difficult exit paths, involving several stories, provide dangerous conditions in case of emergency.

37. Further, many of the older schools do not comply with statutes requiring accessibility to disabled persons. One example of this problem is Douds Elementary School in the Van Buren Community School District which has three stories and is not accessible to the disabled.

Lack Of Adequate Infrastructure Also Negatively Impacts Student Learning

38. The effects of deteriorating school infrastructure on education and student achievement is significant. Poor school infrastructure impacts the safety, health and overall well- being of students while at school. More importantly, when students are focused on problems with the physical environment, learning is not maximized and the morale of staff and children is affected. A study of overcrowded schools in New York City found that students in

such problem schools scored significantly lower on math and reading exams. In another study, student scores on achievement tests were 5% lower in buildings with lower quality ratings in rural Virginia, after an adjustment was made for socioeconomic status. In the District of Columbia, a study found that students in school buildings that were in poor condition had achievement scores 11% below students in schools in excellent condition and 6% below schools in fair condition.

39. Teachers recognize the importance of infrastructure on education. In a recent survey 99% of teachers in Iowa ranked infrastructure as important for creating a good learning environment and 89% said it was important for teacher retention. Plaintiffs' schools must compete to recruit and retain teachers. Research links good teachers with student learning.

40. Infrastructure problems also directly impact school attendance. In the fall, spring and summer, air-conditioning is needed to allow schools to stay open and ensure students are able to concentrate on learning. In the Washington School District, none of the current schools have air-conditioning. In Shenandoah, on average, as many as 10 days of school are cancelled or compromised in the form of early or all-day dismissals due to the heat.

41. In Indianola, the high school has poor lighting and a known air quality problem, both of which have been shown to have an impact of student learning. Problems associated with poor indoor air quality include drowsiness, lack of concentration and headaches, all of which affect student comprehension and motivation. Researchers say air quality should be a top priority in schools because children, who are still developing physically, are more likely to suffer due to indoor pollutants. Moreover, student and teacher absences due to environmental illnesses,

impede student achievement. Heating and cooling in the Indianola High School are inconsistent, interfering with the ability of teachers and students to concentrate.

42. Infrastructure problems also lead to high student-teacher ratios which have been demonstrated to impact a student's ability to learn. In Norwalk, unavailable classrooms have added to the problem of high student-teacher ratios. This year, in order to combat a 30:1 student-teacher ratio in Norwalk Middle School, teachers are being required to teach seven out of nine class periods, instead of six out of nine. This interferes with teacher planning and requires non-teachers to supervise study hall. In Norwalk, bonding capacity simply cannot keep up with the growth and infrastructure needs. An addition to an elementary school was built this year, but due to a lack of funding, four classrooms were cut from the project and a portable classroom will still be required. New buildings are needed, but the money is unavailable.

43. In addition, infrastructure problems lead to overcrowding. These issues are directly interfering with the education of students in the Washington School District. Some of the problems faced by the school have included:

- * Classes have been held in hallways due to a lack of classrooms.
- * 7-8 portable classrooms, some of which are 20-25 years old, are being used in elementary schools,
- * Ninth graders in Washington cannot be moved into the high school, because there simply is not enough room.
- * The library has been used as a special education resource room.
- * Due to space needs, Washington High School no longer has a cafeteria.

44. By comparison, West Des Moines, a retail-rich school district, is using the \$976 per student it collects from the Local Option Sales Tax to build a \$7 million dollar

athletic center and to buy down the area's property taxes. Lower property taxes in turn will attract new residents and new business development to the area which in turn generates more sales tax revenue. Meanwhile, a school like Norwalk, who is struggling with excessively high student-teacher ratios, is one of the areas with the highest property taxes in the state.

45. Outdated infrastructure, moreover, does not allow for the installation of new technology, including computers, internet and fiberoptic services, upon which the future of children's education is highly dependant. Old wiring always increases the costs involved in any renovation project. In addition, asbestos in many of these schools, which is currently contained but not removed, increases the cost of renovation.

Infrastructure Costs Are Depleting Funds Needed For Such Things As Books, Teacher Recruitment and Retention and Programs

46. Infrastructure issues also directly impact a school's ability to fund the basic educational needs of students. Since passing the Local Option Sales Tax, Shenandoah has been able to build a new K-8 school building, but it could not afford to address the serious infrastructure and fire code issues in the high school. These issues include a lack of air-conditioning, bathrooms inaccessible for the disabled and inadequate windows. Despite the fact that program dollars are badly needed, the property taxes in Shenandoah are already so high that the voters have refused to pass an Instructional Support Levy. For this reason, the school is forced to direct its funds to infrastructure issues. Meanwhile, the school continues to struggle with lower than average test scores and teacher recruitment and retention issues in a district with a high at-risk population.

47. When infrastructure funds are not available from the Local Option Sales Tax, other available funds must be used to fix infrastructure. These funds are depleted to minimally address infrastructure problems and, as a result, less money is available for teacher salaries, instruction materials, programming and reducing class size. While other funding mechanisms are available for programming, such as the Instructional Support Levy, they are almost impossible to get passed in counties such as the Plaintiffs' counties where the property taxes are already sky-high and voters will not support any additional increase.

48. One such example is the Van Buren Community School District which spends 10% of its budget on transporting children due to the rural area it services. Because of the school's poor infrastructure, money that is allocated for school repair and transportation must all be spent on school repair. As such, the school is required to use general funds (typically used for programs, books etc.) to fund transportation costs.

49. In Norwalk, bonding capacity cannot keep up with growth and the schools become more and more crowded. Meanwhile, neighboring counties with retail centers are able to provide an adequate education with better, less crowded and safer facilities, more programming and better teacher salaries and benefits.

50. Counties that are retail-rich are able to benefit in a number of long-term ways from the revenue they generate from the Local Option Sales Tax. Every student in Iowa – which struggles with its aging population, as well as its aging schools – deserves these benefits. Each Iowa student has a right to receive an adequate education in a safe environment no matter where they live

COUNT I

VIOLATION OF THE RIGHT TO EDUCATION

51. Plaintiffs re-allege and incorporate by reference paragraphs 1 through 51 as though fully set forth herein.

52. Article IX, 2nd, section 3 of the Constitution of the State of Iowa creates a fundamental right to an adequate education.

53. This fundamental right has been violated by the system established by the State to fund education, which is inequitable, does not provide for the basic educational needs of school children, and does not provide equal or basic educational opportunities to school children.

54. The most recent component of the system, the Local Option Sales Tax for school infrastructure, further emphasizes this inequality.

55. The statute provides for a funding mechanism which is not tied in any manner to the number of pupils in the school district, the cost of providing pupils with an education or any other educational need. Nor does it provide any mechanism for equalization of the sales tax funds between the counties.

56. The Local Option Sales Tax is not narrowly tailored to serve a compelling state interest.

57. Alternatively, the statute is not rationally related to a legitimate governmental interest.

58. This statute harms Plaintiffs by depriving them of their fundamental right to an adequate education. The Defendants have violated Article IX, 2nd, Section 3 of the

Iowa Constitution by failing to adequately fund, encourage and promote education in Iowa.

WHEREFORE, for the reasons set out above, Plaintiffs request that the Court enter a declaratory judgment against the Defendants that the Local Option Sales Tax statute used to finance public education in Iowa is unconstitutional under the State and Federal Constitutions; enter an injunction that restrains Defendants from acting under this statute; enter an order that the Defendants formulate a system which provides adequate funding for education which does not violate Plaintiffs' Constitutional rights, attorney fees, court costs and such other and further relief as the Court deems just and equitable.

COUNT II

VIOLATION OF EQUAL PROTECTION GUARANTEES

59. Plaintiffs re-allege and incorporate by reference paragraphs 1 through 59 as though set forth fully herein.

60. Article XIV, Section 1, of the Amendments to the United States Constitution and Article I, Section 6 of the Iowa Constitution prohibit the State from denying its citizens equal protection of the laws.

61. The system established by the State of Iowa to fund education is inequitable, does not provide for the basic educational needs of school children and does not provide equal educational opportunities to school children.

62. The most recent component of the system, the Local Option Sales Tax for school infrastructure further emphasizes this inequality.

63. The statute provides for a funding mechanism which is not tied in any manner to the number of pupils in the school district, the cost of providing pupils with

an education or any other educational need. Nor does it provide any mechanism for equalization of the sales tax funds between the counties.

64. Through this education funding mechanism, Plaintiffs are being classified and treated differently solely on the basis of their residence and the wealth of the community in which they reside. Dramatically different education financing is available to Iowa's school children depending on where they live because the Local Option Sales Tax for school infrastructure only provides revenue in retail-rich counties.

65. Plaintiffs' school districts are similarly situated in all other respects to school districts in retail-rich counties, yet Plaintiffs' districts are underfunded and an adequate education cannot be provided.

66. Education is a fundamental right and all school children are entitled to the opportunity for an education adequate to meet today's needs.

67. This classification infringes on Plaintiffs' fundamental right to education.

68. Students and taxpayers in Iowa are entitled to equal protection of the laws, regardless of geographic location, including their fundamental educational opportunities.

69. All students in Iowa are entitled to receive, at a minimum, the level of education necessary for them to meaningfully exercise the right to free speech, to participate meaningfully in government at all levels, to compete academically and in the job market, and to make economic contributing to society.

70. There is a demonstrable link between adequacy of school infrastructure funding and the provision of an adequate education.

71. The Local Option Sales Tax is not narrowly tailored to serve a compelling state interest.

72. Alternatively, the statute is not rationally related to a legitimate governmental interest.

73. This statute harms Plaintiffs by depriving them of their fundamental right to an adequate education that is being provided to school children in retail-rich counties.

74. Defendants have violated Article XIV, Section 1, of the Amendments to the United States Constitution and Article I, Section 6 of the Iowa Constitution by failing to adequately fund education in Iowa and by failing to provide equal educational opportunities for all children within the State, to the detriment of Plaintiffs.

WHEREFORE, for the reasons set out above, Plaintiffs request that the Court enter a declaratory judgment against the Defendants that the Local Option Sales Tax statute used to finance public education in Iowa is unconstitutional under the State and Federal Constitutions; enter an injunction that restrains Defendants from acting under this statute; enter an order that the Defendants formulate a system which provides adequate funding for education which does not violate Plaintiffs' Constitutional rights, attorney fees, court costs and such other and further relief as the Court deems just and equitable.

COUNT III:

VIOLATION OF SUBSTANTIVE DUE PROCESS RIGHTS

75. Plaintiffs re-allege and incorporate by reference paragraphs 1 through 75 as though set forth fully herein.

76. Article XIV, Section 1, of the Amendments to the United States Constitution and Article I, Section 9 of the Iowa Constitution prohibit the State of Iowa from denying its citizens rights without due process of the law.

77. The system established by the State to fund education is inequitable, does not provide for the basic needs of school children and does not provide equal educational opportunities to school children.

78. The most recent component of the system, the Local Option Sales Tax for school infrastructure further emphasizes this inequality.

79. This education funding mechanism infringes on Plaintiffs' fundamental right to an adequate education without due process of law.

80. The Local Option Sales Tax is not narrowly tailored to serve a compelling state interest.

81. The statute provides for a funding mechanism which is not tied in any manner to the number of pupils in the school district, the cost of providing pupils with an education or any other educational need. Nor does it provide any mechanism for equalization of the sales tax funds between the counties.

82. This statute harms Plaintiffs by depriving them of their fundamental right to an adequate education without due process of law.

83. Alternatively, even if education is not considered a fundamental right, the statute is not rationally related to a legitimate governmental interest.

WHEREFORE, for the reasons set out above, Plaintiffs request that the Court enter a declaratory judgment against the Defendants that the Local Option Sales Tax statute used to finance public education in Iowa is unconstitutional under the State and

Federal Constitutions; enter an injunction that restrains Defendants from acting under this statute; enter an order that the Defendants formulate a system which provides adequate funding for education which does not violate Plaintiffs' Constitutional rights, attorney fees, court costs and such other and further relief as the Court deems just and equitable.

PRAYER FOR RELIEF FOR ALL COUNTS

WHEREFORE, Plaintiffs pray for the following relief:

1. an order and judgment declaring Iowa Code, Chapter 422E unconstitutional;
2. an order and judgment enjoining defendants from enforcing Iowa Code Chapter 422E;
3. an order and judgment directing Defendants to establish a school financing mechanism that will address and remedy Plaintiffs' constitutional rights;
4. costs and attorneys' fees pursuant to any applicable statute or authority;
and
5. any other relief as this Court in its discretion deems just and appropriate.

Respectfully submitted,

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