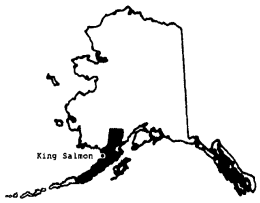
THE LAKE AND PENINSULASCHOOL DISTRICT

101 Jensen Drive
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King Salmon, Alaska 99613
(907) 246-4280

1617 S Industrial Way #1
Palmer, AK 99645
(907) 745-7090



MEMORANDUM

DATE: November 17, 2026

TO: LPSD LSAC, Tribes and Parents

FROM: Valerie Hanson, Accountant *Valerie Hanson*

SUBJECT: 2027-2028 Indian Policy & Procedure request for comment by 12/17/2026

Federal Impact Aid funding in lieu of taxes for Indian and Federal Lands requires districts to annually provide Indian Policy and Procedures (IPPs) in accordance with Federal Law 34CFR222.94 (a) (1-6). In accordance with the law public review and comment on the IPPs is part of the annual approval process. Current information on the Impact Aid application can be found on the LPSD website at https://www.lpsd.com/impact-aid.html.

Please place the attached IPPs on your LSAC agenda and distribute for parent and tribal input.
Input should be provided in writing to Valerie Hanson, vhanson@lpsd.com or mailed to 1718 S Industrial Way, Suite 1, Palmer, AK 99645. Comment can be provided to your principal or head teacher to be forwarded as well.

Comment period is 30-days, submit comments by 12/17/2026. Comments will be reviewed in accordance with 34CFR22.94 (a) (1-6) and a response will be provided in writing as per the IPPs. Review and approval of the comments and IPPs by the LPSD school board will be done at the December 2026 school board meeting.

The Impact Aid program is an annual application and allotment that is not subject to approval or denial. The application process requires the District to identify where each student lives and the type of property they live on. Impact Aid is payment in lieu of taxes for Indian Lands and Federally owned property exempt from taxation by local schools.

The property is categorized by type (ANSCA, Restricted Deed, HUD, Federal or private) and approved as non-taxable by BIA, the housing authority or the Federal entity. The local tribe certifies the student lives on the parcel we have identified on the survey date.

USDOE conducts a review of new properties and submission of Indian Policy and Procedures. New properties not previously approved by USDOE may be rejected, if that happens those students/properties are removed and the rest of the application is processed. Audits are conducted by USDOE every few years to insure the District is conducting proper surveys and keeping detailed records on file.

Payments may be held or delayed if documents are not timely submitted or audit evidence is not provided or found lacking.

Please don't hesitate to contact me if you have additional questions or would like more information.