

# BERMUDIAN SPRINGS SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: March 14, 2006

REVISED:

605. TAX LEVY	
1. Purpose	<p>School laws regulate the collection of taxes by local school districts, and districts are provided limited powers to levy certain taxes. It has been the philosophy of the Board to levy a variety of taxes among those available to them so that a major tax burden does not fall on any one group.</p> <p>While school districts have the power to levy tax rates, the responsibility for tax assessments falls upon each county assessment office. It is the responsibility of each county assessment office to ascertain the names of all eligible taxpayers and the locations and appraisals of all real property in that county and to provide that information to school districts and their tax collectors.</p>
2. Authority Pol. 604	<p>The Board shall determine the levy for each tax it collects at the time of final budget adoption, usually in June of each year. The intent of the Board to adopt a tax structure for the coming year will be first made public when the budget is tentatively adopted for the coming year. Tentative adoption of the budget shall occur thirty (30) days before final adoption, and the budget shall be made available to the public during that thirty-day period. Once the final tax rates are established, the Board shall publish a legal advertisement to notify the public of such rates.</p>
Pol. 606	<p>Appeals arising from taxation practices shall be determined by Board action.</p>