

53A-16-108 Levy of tax -- Collection and deposit.

- (1) After the valuation of property has been extended on the assessment rolls, the county legislative body shall levy a tax on the taxable property in the respective school districts at the rate submitted by each local school board under Section 53A-16-106.
- (2) These taxes shall be collected by the county officers in the same manner as other taxes are collected.
- (3) The county treasurer shall pay the tax revenues to the respective district's business administrator who shall hold the tax revenue subject to the order of the local school board.

Amended by Chapter 227, 1993 General Session