

53A-16-110 Special tax to buy school building sites, build and furnish schoolhouses, or improve school property.

- (1)
 - (a) Except as provided in Subsection (6), a local school board may, by following the process for special elections established in Sections 20A-1-203 and 20A-1-204, call a special election to determine whether a special property tax should be levied for one or more years to buy building sites, build and furnish schoolhouses, or improve the school property under its control.
 - (b) The tax may not exceed .2% of the taxable value of all taxable property in the district in any one year.
- (2) The board shall give reasonable notice of the election and follow the same procedure used in elections for the issuance of bonds.
- (3) If a majority of those voting on the proposition vote in favor of the tax, it is levied in addition to a levy authorized under Section 53A-17a-145 and computed on the valuation of the county assessment roll for that year.
- (4)
 - (a) Within 20 days after the election, the board shall certify the amount of the approved tax to the governing body of the county in which the school district is located.
 - (b) The governing body shall acknowledge receipt of the certification and levy and collect the special tax.
 - (c) It shall then distribute the collected taxes to the business administrator of the school district at the end of each calendar month.
- (5) The special tax becomes due and delinquent and attaches to and becomes a lien on real and personal property at the same time as state and county taxes.
- (6) Notwithstanding Subsections (3) and (4), beginning January 1, 2012, a local school board may not levy a tax in accordance with this section.

Amended by Chapter 371, 2011 General Session