

Up to one-half (1/2) mill may be appropriated to cities and towns to finance urban renewal or redevelopment. The 1/2 mill or less may be appropriated up to 30 years. The county excise board determines the amount of revenue apportioned from the 10 mill levy for urban renewal within the district. Steps are outlined in the Oklahoma statutes for the county excise board to follow.

### **County Building Fund**

A county may raise funds to erect new buildings or remodel old ones by levying up to five (5) mills on the taxable property in the whole county. The building fund and the number of mills levied must be approved by a majority of the voters in the county in a county-wide election. Once the levy is approved, a county building fund is created as a depository for the revenues that are collected from the annual ad valorem tax. The revenues need not be spent in the year they are received.

### **County Department of Health**

Up to two and one-half (2 1/2) mills can be levied annually to maintain a County Department of Health. The number of mills must be approved by a majority of the voters in a county-wide election. A local department of health may be maintained jointly with a city or with another county. Other revenues in addition to the ad valorem tax may be used to finance the county department of health.

### **County Sinking Fund**

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of county facilities. An ad valorem tax for either of the aforementioned purposes and the amount of the bonds must be approved by a 60% majority of the voters in a county-wide election.

The amount of the annual levy must be sufficient to cover the annual interest payments and the sinking fund accumulations needed to pay off the principal when the bonds mature. Public indebtedness cannot exceed 5 percent of the net assessed valuation of the county. County government can also use revenue from a sinking fund to pay for judgments against the county. Judgments are legal claims against a county which are settled in a court of law.

### **Cooperative Libraries**

From one (1) to four (4) mills can be levied annually to establish and maintain a cooperative county or joint city/county library. The levy must be approved by a majority of the voters in a county-wide election.

The proceeds from the levy are distributed according to the county population reported at the most recent Federal Decennial Census. For counties with a population less than 100,000 people, the revenues from the tax levy shall be used for public libraries and library services in cooperation with one or more other counties. In counties with a population greater than 100,000 people, the tax proceeds shall be used for a) a joint city/county public library, or b) public libraries in cooperation with one or more other counties.

### **County Industrial Development Fund**

General obligation limited tax bonds may be issued by a county to provide revenue for industrial development. The revenue from the bonds must be used for developing and

securing industry within the county. Five (5) mills or less can be levied county-wide to pay the interest on the bonds and to retire the principal. In any year the county may suspend the levy if sufficient revenue is available from the industrial development project to service the debt. The industrial development project and the amount of the bond must be approved by a majority of the voters in a county-wide election.

### **Solid Waste Management District**

Solid waste management services can be provided through an ad valorem tax. The formation of the district and the number of mills levied must be approved by the voters in a county-wide election.

Up to three (3) mills can be levied for operations and maintenance. Bonds may be issued to acquire revenue to purchase a site, vehicles and other equipment, and to construct the land fill site and other disposal or recycling facilities. Up to an additional three (3) mills can be levied to pay off the bonds. Both levies can be increased in a later election but neither one can exceed three mills.

Two or more counties may provide joint solid waste management services. The formation of a multicounty solid waste management service district must be approved by a majority of the voters in each county. The land fill site may be located in only one county.

The board of county commissioners can charge a fee for the service in addition to levying an ad valorem tax. Persons living outside the district are required to pay an annual fee equal to the actual cost of the service. The ad valorem tax collections from within the district are not included in the calculation of the actual cost of the service for users living outside the district.

A county can discontinue providing solid waste management services. However, the levies will continue until all the outstanding bonds and all other debts are retired.

## **City Government Levies**

### **City Building Fund**

A city or incorporated town, in the same manner as a county, may raise funds to erect new public buildings or renovate old ones by levying up to five (5) mills on the taxable property in the city. The building fund and the number of mills levied must be approved by a majority of the voters in a city-wide election. Once the levy is approved, a city building fund is created as a depository for the ad valorem tax revenues collected from the annual levy. The revenues need not be spent in the year they are received.

### **City Hospital**

Up to five (5) mills can be levied to operate and maintain a hospital owned by a city. The number of mills must be approved by the voters in a city-wide election. The millage can be increased following voter approval at a subsequent election, but cannot exceed five (5) mills. The tax is levied on all the ad valorem taxed property within the city limits.

### **City Industrial Development Fund**

Cities in the same manner as counties are allowed to support industrial development by selling general obligation limited tax bonds. Up to (5) mills can be levied each year for