

county treasurer in the county with the greatest portion of the student population.

Board of Education Levy

The board of education can certify a 15 mill levy on all the taxable property in the school district. Revenue from the board of education levy is used to benefit all the schools within the school district.

Emergency Levy

Up to five (5) mills can be levied throughout the school district to provide additional revenues that are needed for the fiscal year. The emergency levy must be approved annually by the voters in an election held throughout the school district.

Local Support Levy

Up to 10 mills can be levied throughout the school district for special needs within the fiscal year. The local support levy must be approved annually by the voters in an election held throughout the school district.

Although the Emergency and Local Support Levies were originally set to be voted annually, more recent law provides a local option. School district voters may do away with annual elections if a majority of voters cast their ballot in favor of this option, making the levies permanent until repealed.

School District Building Fund

In the same manner as counties and cities, a school district can levy up to five (5) mills for constructing, remodeling or repairing school buildings. The revenues from the levy can also be used to purchase furniture. The building fund and the number of mills levied must be approved by a 60 percent majority of the voters at an election held throughout the school district. The revenues are deposited into the school district building fund. This levy may be made permanent (until repealed) by a majority vote in an election.

School District Sinking Fund

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of school buildings. An ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by 60 percent of the voters in an election held throughout the school district.

The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. A common school district can have more than one sinking fund. Each sinking fund and the number of mills levied must be approved by the voters in an election held throughout the school district. The combined public indebtedness cannot exceed 10 percent of the total net assessed valuation of the school district.

Area (Technology Center) School District Levies

A Technical Center School District can be formed following voter approval in an election held throughout the proposed district. There are several taxes which can be levied to support the area school district.

Administrative control of an area technical and vocational school district is vested in the area school board. For an area

technical school district situated in more than one county, the district's budget is filed with the county excise board chosen by the area school board.

Area School District Levy

Up to five (5) mills can be levied annually for establishing and operating an area school district. The number of mills must be approved by the voters at an election to establish the district. Once adopted, the levy continues annually until repealed.

Area School District Local Incentive Levy

Up to an additional five (5) mills can be levied as a local support levy. The levy must be approved by a majority of the voters in an election called for this purpose. The election is held throughout the area school district.

Area School District Building Fund

Five (5) mills can be levied for constructing, remodeling or repairing the school buildings. The revenue from the levy can also be used to purchase furniture, improvements, and equipment. The building fund and the number of mills levied must be approved by a majority of the voters in an election held throughout the area school district.

Area School District Sinking Fund

Public indebtedness can be incurred through the sale of general obligation bonds to finance the construction, remodeling or repair of school buildings. The use of the ad valorem tax for either of the aforementioned purposes and the amount of the bond must be approved by 60 percent of the voters in an election held throughout the area school district. The amount of the annual levy must be sufficient to cover the annual interest payments and to pay off the principal when the bonds mature. For an area school district, public indebtedness is limited to five (5) percent of the total net assessed valuation of the district.

Community Junior Colleges

The Oklahoma Statutes provide for the possibility of establishment of community junior colleges and for the circumstances by which they may levy an ad valorem levy. Two such cases have been in existence for several years. They are Oscar Rose Junior College and Tulsa Community College Technology Center School District.

"Oscar Rose was established as a community junior college under authority of [586 P.2d 1101] [70 O.S. Supp. 1967 §§ 4401 to 4409](#). An amendment to § 4403 in 1968⁷ allowed additional territory to be annexed to the community and requires approval by the legal voters in the territory proposed to be annexed. Another 1968 Act,⁸ of which § 1 is now § 4410, allowed a community maintaining a community junior college established under §§ 4401 to 4409 to become an area school district (area technical school district) and made applicable (to a community maintaining a community junior college becoming an area school district) the laws applicable to other area school districts, including laws authorizing tax levies and laws pertaining to eligibility for participation in federal funds. Section 2 of that same act, now § 4411, allowed any two-year college that is part of the State System of Higher Education to also become an