

area school district but the taxing authority granted to a community maintaining a community junior college was denied.” (Abbott v. Board of Trustees of Oscar Rose, Etc)

The Tulsa Community College Technology Center School District was established by Title 70, section 4420, Oklahoma Statutes. It provides for a maximum of 5 mills and a limit to indebtedness.

Title 70, section 4420.1 provides for maximum levies for “college technology center school districts” per subsections A and B of Section 9B, Article X, Oklahoma Constitution. Because they are unique cases, the table of levies at the end of this paper does not show these specific levies.

Emergency Medical Service District Levies

An Emergency Medical Service (EMS) district is sometimes called an ambulance district. An EMS district can encompass part of a county, a whole county or more than one county. The EMS district boundaries at all times must conform to the common school district boundaries. Thus, an EMS district cannot split a school district but must be within its entire boundaries.

The EMS district boundaries can be expanded at any time. Two requirements are necessary before the expansion can occur. One, an election must be held in the existing district for the voters to approve adding the new area. Secondly, an election must be held in the new area to allow the voters to approve joining the existing district.

Provisions exist for dissolving an EMS district. An election must be held for this purpose. If an EMS district is dissolved, the ad valorem tax for the sinking fund will continue to be levied until the outstanding bonds have been retired and all other debts have been paid off. The following ad valorem taxes can be levied to support the district.

EMS District Operating Levy

Up to three (3) mills can be levied annually to organize, operate and maintain an EMS district. The number of mills must be approved by the voters during the election to establish a district. The election is held throughout the proposed district.

EMS District Sinking Fund

Public indebtedness can be incurred through the sale of general obligation bonds to finance the purchase of emergency vehicles and equipment and to construct or purchase facilities for housing vehicles and equipment. No more than three (3) mills can be levied for an EMS district sinking fund. The purpose of the ad valorem tax and the number of mills levied must be approved by 60 percent of the voters in an election held throughout the district. The amount of the annual levy must be sufficient to cover the annual interest payments and to pay the principal when the bonds mature.

Fire Protection Districts

Title 19, sections 901.1 – 901.29 of the Oklahoma Statutes provide the option to create fire protection districts. The Board of Directors of such districts has statutory authority to levy up to 7 mills for maintenance and operations. By vote of the people in the district, up to 3 more mills may be levied for maintenance and operations. For capital expenditures, a sinking fund levy may be established by 60 percent affirmative vote of the people.

Sewer Improvement Districts

Title 19, sections 871 – 898.7 of the Oklahoma Statutes provide the option to create sewer improvement districts. Once established the Board of Directors of the district may levy up to 10 mills for purposes of maintenance and operation activities of the district. A sinking fund levy for capital expenditures must be approved by a 60 percent majority of voters. Specific statutory references for the levies is found in the table.

Rural Road Improvement Districts

Title 19, sections 902.1 – 902.22 of the Oklahoma Statutes provide the option to create rural road improvement districts and levies to fund them. The road district Board of Directors has authority to approve up to a 3 mill levy for operations and maintenance. Additionally, by majority vote, up to an additional 3 mills may be levied for operations and maintenance. For capital expenditures, a 60 percent majority vote is required is required to assess up to 5 mills for a bond fund.

Acknowledgement

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