FILE: DFA Cf: DFD

LOCAL TAX REVENUES

The School Board shall annually adopt a resolution by June 1, unless an extension is granted in writing by the Parish Assessor, levying such ad valorem school taxes as may be authorized by the Constitution, the laws of the State of Louisiana, and the voters of the parish, including such taxes necessary to meet the principal and interest on outstanding bonds, and shall forward such resolution to the assessor of Livingston Parish.

Special tax elections shall be called for the electors of the parish to vote on renewal of existing taxes and/or for additional tax millage for school purposes may be called as provided by state law.

On the date and at the hour and place specified in the notice of election, the Board, in public session, shall examine and canvass the returns and declare the result of the election. The result shall be promulgated by one publication in the official journal of the Board.

Ref: La. Const. Art. VI, Sec. 29, Sec. 32; Art. VIII, Sec. 13(c); La. Rev. Stat. Ann. §§17:98, 17:1373, 33:2737, 47:1705.