## Revenues

If the Board of Education is of the opinion that revenues in excess of those provided through equalization program funding are necessary to provide for the needs of the district, the Board may seek authorization at an election to raise additional local property tax revenues. The requested amount shall not exceed seven and one-half percent of the district's equalization program funding for the budget year in which the limitation was reached.

The Board shall call an election to raise additional local revenues if an initiative petition containing signatures of at least five percent of the registered electors in the district is properly submitted to the Board. An initiative petition shall be submitted at least 90 days prior to the election date in order to be valid.

The district shall conduct the election on the first Tuesday after the first Monday in November. The election shall be held in conjunction with the general election in even-numbered years. Insofar as possible, an effort shall be made to coordinate the mill levy election with elections to be conducted by city and county officials.

In addition to the other provisions of law governing the conduct of school elections, the secretary of the Board shall provide for written notification of the mill levy election to be sent to each household in the district not more than 30 days nor less than 10 days prior to the election unless electors are to vote on the mill levy at the same precincts in which the general election is being conducted.

As an alternative, the Board may determine that the election shall be conducted by mail ballot in accordance with rules promulgated by the Secretary of State. However, mail ballot elections may not be held for mill levy elections on general election day.

## Transportation mill levies

The Board of Education may submit the question of whether to impose a mill levy for the payment of excess transportation costs at an election held in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years.

Excess transportation costs are defined as the current operating expenditures for student transportation minus any state reimbursement entitlement based on amounts expended and received in a 12-month period as specified in state law.

If the measure passes, the district shall deposit the resulting revenue in the transportation fund.

Election information

Expenditures of any school district funds or in kind services to otherwise inform voters about election issues must be specifically authorized by the Board. The district may dispense a factual summary, which includes arguments both for and against the proposal without any conclusion or opinions in favor of or against any particular issue addressed by the summary.

Adopted: 12/16/91

Reviewed: 4/98

LEGAL REFS: C.F.S. 1-7.5-101 *et seq.* (mail ballot elections) C.R.S. 1-45-116 (Campaign Reform Act) C.R.S. 22-31 -101 *et seq.* C.R.S. 22-40-102 (1.7) C.R.S. 22-53-117

Note1: The law requires that the election notice be sent to each household in which one or more registered electors reside.

Note2: The Mail Ballot Election Act is effective January 1, 1991. Effective July 1, 1993, the initiative process may be used by registered electors requesting a reduction in local property tax revenues.