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5 Intent to Increase Non-Voted Levy

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7 The Trustees shall adopt a resolution no later than March 31 whenever the Trustees intend to
8 impose an increase in a non-voted levy in the ensuing school fiscal year for the purposes of
9 funding any of the funds listed below:

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- 11 a. Tuition fund under 20-5-324;
- 12 b. Adult Education fund under 20-7-705;
- 13 c. Building Reserve fund under 20-9-502 and 20-9-503;
- 14 d. Transportation fund under 20-10-143 and 20-10-144;
- 15 e. Bus Depreciation Reserve fund under 20-10-147; and
- 16 f. Flexibility fund for purposes of transformation learning

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18 The Trustees shall provide notice of intent to impose an increase in a non-voted levy for the
19 ensuing school fiscal year by;

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- 21 • Adopting a resolution of intent to impose an increase in a non-voted levy that includes, at
- 22 a minimum, the estimated number of increased or decreased mills to be imposed and the
- 23 estimated increased or decreased revenue to be raised compared to non-voted levies
- 24 under a-f imposed in the current school fiscal year and, based on the District’s taxable
- 25 valuation most recently certified by the Department of Revenue under 15-10-202, the
- 26 estimated impacts of the increase or decrease on a home valued at \$100,000 and a home
- 27 valued at \$200,000, and
- 28 • Publish a copy of the resolution in a newspaper that will give notice to the largest number
- 29 of people of the District as determined by the Trustees and posting a copy of the
- 30 resolution to the school district’s website.

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32 The resolution and publication of the same must take place no later than March 31.

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34 The Superintendent shall keep the Trustees informed of any changes that may have occurred,
35 which may have an effect on the estimated change in the mills and revenue, between the
36 adoption of the resolution and the final adoption of the budget.

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38 Cross References:

39 Policy 7122F Notice of Intent to Impose an Increase in Levies Form

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41 Legal References:

42 §15-10-202, MCA Certification of Taxable Values

43 §20-5-324, MCA Tuition Report and Payment Provisions

44 §20-7-705, MCA Adult Education Fund

45 §20-9-116, MCA Resolution of intent to increase non-voted levy – notice

46 §20-9-502, MCA Purpose and Authorization of Building Reserve Fund – Sub fund Structure

47	§20-9-503, MCA	Building, Tax Levy, and Use of Building Reserve Fund
48	§20-10-143, MCA	Budgeting for Transportation and Transmittal of Transportation Contracts
49	§20-10-144, MCA	Computation of Revenue and Net Tax Levy Requirements for District
50		Transportation Fund Budget
51	§20-10-147, MCA,	Bus Depreciation Reserve Fund
52	Chapter 402 (2019)	Transformational Learning Incentives
53		
54	<u>Policy History:</u>	
55	Adopted on:	December 16, 2019
56	Revised on:	
57	Revised on:	