

MILL LEVY ELECTIONS

The Board of Education is legally authorized to pass resolutions placing mill levy requests on the ballot. The types of mill levy elections are described separately below. All mill levy elections shall be conducted in conjunction with the regular biennial election in odd-numbered years or with the general election in even-numbered years and shall otherwise conform to Colorado election law.

A mill levy election shall be conducted by the county clerk and recorder. If other jurisdictions with overlapping boundaries or the same electors as the school district are conducting an election on the same day, the county clerk shall coordinate the polling places to allow voters to vote on all ballot issues at one location.

The election shall be conducted pursuant to intergovernmental agreements between the district and the county clerk and recorder for each county in which the district has territory. The agreements shall allocate responsibilities for preparation and conduct of the election between the county clerks and the district and shall be signed no less than 60 days prior to the election. The Secretary to the Superintendent for Elections will perform any election-related activities designated to the school district.

As an alternative in a non-general election (odd-numbered) year, the Board may decide to conduct a mill levy election by mail ballot in accordance with rules promulgated by the secretary of state.

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 or against any particular issue addressed by the summary.

Mill Levy Override Elections

If the Board 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. In accordance with state law, the requested amount shall not exceed twenty percent of the district's total program funding for the budget year in which the twenty percent limitation was reached, or \$200,000, whichever is greater.

If an initiative petition requesting a mill levy override and containing the signatures of at least five percent of the registered electors in the district is properly submitted to the Board, the Board shall call an election to raise additional local revenues. Such an initiative petition must be submitted at least 90 days prior to the election date in order to be valid.

Proceeds from a mill levy override election shall be deposited in the general fund.

Transportation Mill Levy Referenda

The Board of Education may submit to the voters the question of whether to impose a mill levy and/or rider fees for the payment of excess transportation costs.

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.

Proceeds from a transportation mill levy shall be deposited in the transportation fund.

Kindergarten mill levy

The Board of Education may submit the question of whether to impose a mill levy for additional local property tax revenues to provide funding for excess full-day kindergarten program costs. The Board may include a question of whether to impose an additional mill levy of a stated amount and limited duration to meet the initial capital construction needs of the district associated with a full-day kindergarten program. "Excess full-day kindergarten program costs" are defined In-State law as the costs that exceed the revenues the district receives from the school funding formula for kindergarten.

Special Building and/or Technology Mill Levy Referenda

The Board of Education may submit to the voters the question of whether to impose a special mill levy for a stated amount for acquiring land, acquiring and/or constructing buildings, purchasing and installing technology, and expenditures for software and staff training related to the new technology. Such a special mill levy cannot exceed ten mills in any year or exceed three years in duration.

If a mill levy for longer than one year has been approved, the Board may decrease the amount or duration originally specified without additional voter approval.

All proceeds from such a mill levy shall be deposited in a separate special building and technology fund and be used for the purposes designated by the mill levy resolution.

Adopted July 10, 1991

Revised April 6, 1994; March 1, 2000; Revised June 4, 2008 (CASB-Jul)

Legal ref: Constitution of Colorado, Article X, Section 20
 C.R.S. 1-1-101 through 1-13-108 et seq (Uniform Election Code of 1992)
 C.R.S. 145-117 (Fair Campaign Practices Act)
 C.R.S. 22-40-102 (1.5) (special building and technology mill levy)
 C.R.S. 22-40-102 (1.7) (transportation mill levy)
 C.R.S. 22-54-108 (mill levy override)
 C.R.S. 22-54-108.5 (mill levy to fund full-day kindergarten)

Cross ref: EEA, Student Transportation Services
 DBG, Budget Adoption