



SUSAN LEE COLLINS  
*Superintendent*

# HARRISON COUNTY SCHOOLS

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**BOARD OF EDUCATION**  
PAUL J. HOWE III, President  
SALLY J. CANN, Vice-President  
MICHAEL L. QUEEN  
JAMES L. REASER  
CHARLES P. REIDER

Board of Education Memo # 249-08-09

April 21, 2009

**To:** Members, Board of Education  
**From:** Susan Lee Collins  
**Subject:** Levy Order and Rate Sheet

Each county board is required to hold a meeting or meetings to ascertain the fiscal condition of the board and determine the amount to be raised by the levy of taxes. The session is to then stand adjourned until the third Tuesday in April (April 21, 2009).

The attached Levy Order and Rate Sheet indicate amounts raised by the following levy rates.

	<u>Regular Levy</u>	<u>Excess Levy</u>
Class I	19.40	20.21
Class II	38.80	40.42
Class III & IV	77.60	81.84

I respectfully recommend that the Levy Order and Rate Sheet for 2009-10 be approved as presented.

**LEVY ORDER AND RATE SHEET**  
**HARRISON COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2010**

The above named county board of education, having ascertained that the amount to be raised by a levy of taxes for the purposes and within the limits prescribed by statute or authorized by voters, does hereby propose to adopt the following levy rates to be laid on each one hundred dollars of assessed valuation of each class of property:

	<b>Column E</b>	<b>Current Expense Levy</b>	
	Certificate of Valuation Assessed Value for Tax Purposes	Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	\$ _____ -	19.40	\$ _____ -
Public Utilities	_____ -		_____ -
<b>Total Class I</b>	_____ -		_____ -
<b>Class II</b>			
Real Estate	_____ 1,028,068,550	38.80	_____ 3,988,906
Personal Property	_____ 9,528,040		_____ 36,969
<b>Total Class II</b>	_____ 1,037,596,590		_____ 4,025,875
<b>Class III</b>			
Real Estate	_____ 197,155,530	77.60	_____ 1,529,927
Personal Property	_____ 479,954,243		_____ 3,724,445
Public Utilities	_____ 456,863,958		_____ 3,545,264
<b>Total Class III</b>	_____ 1,133,973,731		_____ 8,799,636
<b>Class IV</b>			
Real Estate	_____ 386,093,410	77.60	_____ 2,996,085
Personal Property	_____ 307,318,228		_____ 2,384,789
Public Utilities	_____ 75,577,314		_____ 586,480
<b>Total Class IV</b>	_____ 768,988,952		_____ 5,967,354
 <b>Total Assessed Valuation and Projected Gross Tax Collections</b>	 <b>\$ _____ 2,940,559,273</b>		 <b>\$ _____ 18,792,865</b>

Less Allowance for Uncollectibles, Exonerations and Delinquencies	3.00%	(563,786)
Less Allowance for Tax Discounts	2.00%	(364,582)
Less Allowance for Tax Increment Financing - see worksheet (Subtracted from regular current expense tax levy only)		(286,099)
<b>Net Projected Tax Collections, before allowance for Assessor's Valuation Fund</b>		<b>17,578,398</b>
Less - Allowance for Assessor's Valuation Fund (Subtracted from regular current expense tax levy only)	2.00%	(351,568)
 <b>Projected Net Taxes to be Collected</b>		 <b>\$ _____ 17,226,830</b>

Note: Copies of all approved excess and/or bond levy orders and certified copies of the canvass of votes must be on file with the State Auditor's Office and the State Department of Education before excess or bond levy rates can be approved.

SIGNED THIS 21ST DAY OF APRIL, 2009, BY  
SUSAN LEE COLLINS COUNTY SUPERINTENDENT

\_\_\_\_\_  
Signature

**LEVY ORDER AND RATE SHEET**  
**HARRISON COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2010**

	<u>Excess Levy</u>		<u>Permanent Improvement</u>		<u>Bond Levy</u>	
	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied	Levy Rate/\$100	Taxes Levied
<b>Class I</b>						
Personal Property	20.33	\$ -	-	\$ -	-	\$ -
Public Utilities		-		-		-
<b>Total Class I</b>		-		-		-
<b>Class II</b>						
Real Estate	40.66	4,180,127	-	-	-	-
Personal Property		38,741		-		-
<b>Total Class II</b>		4,218,868		-		-
<b>Class III</b>						
Real Estate	81.32	1,603,269	-	-	-	-
Personal Property		3,902,988		-		-
Public Utilities		3,715,218		-		-
<b>Total Class III</b>		9,221,475		-		-
<b>Class IV</b>						
Real Estate	81.32	3,139,712	-	-	-	-
Personal Property		2,499,112		-		-
Public Utilities		614,595		-		-
<b>Total Class IV</b>		6,253,419		-		-
<b>Total Assessed Valuation and Projected Gross Tax Collections</b>		<b>\$ 19,693,762</b>		<b>\$ -</b>		<b>\$ -</b>
Less Allowance for Uncollectibles, Exonerations and Delinquencies	3.00%	(590,813)	3.00%	-	-	-
Less Allowance for Tax Discounts	2.00%	(382,059)	2.00%	-	-	-
<b>Projected Net Taxes to be Collected</b>		<b>\$ 18,720,890</b>		<b>\$ -</b>		<b>\$ -</b>
<b>Total Projected Net Taxes from Regular and Excess Levies</b>		<b>\$ 35,947,720</b>				

**ALLOWANCE FOR TAX INCREMENT FINANCING**  
**HARRISON COUNTY BOARD OF EDUCATION**  
**For the Fiscal Year Ended June 30, 2010**

	<b>Column C</b>	<b>Current Expense Levy</b>	
	Roll Back Value Form	Levy Rate/\$100	Taxes Levied
<b>Class I</b>			
Personal Property	-	19.40	\$ -
Public Utilities	-		-
<b>Total Class I</b>	-		-
<b>Class II</b>			
Real Estate	6,236,810	38.80	24,199
Personal Property	-		-
<b>Total Class II</b>	6,236,810		24,199
<b>Class III</b>			
Real Estate	23,970	77.60	186
Personal Property	-		-
Public Utilities	-		-
<b>Total Class III</b>	23,970		186
<b>Class IV</b>			
Real Estate	27,507,120	77.60	213,455
Personal Property	8,134,896		63,127
Public Utilities	-		-
<b>Total Class IV</b>	35,642,016		276,582
 <b>Total Value &amp; Projected Revenue</b>	 <b>\$ 41,902,796</b>		 <b>\$ 300,967</b>
 Less Allowance for Uncollectibles, Exonerations and Delinquencies		 <u>3.00%</u>	 <u>(9,029)</u>
Less Allowance for Tax Discounts		<u>2.00%</u>	<u>(5,839)</u>
 Allowance for Tax Increment Financing			 <u><u>286,099</u></u>