

**71-204. Tax levy authorization; determination of amount; budget.** (a) For the purpose of community college maintenance and operation, the board of trustees is authorized to levy a tax on the taxable tangible property of the community college district.

Such tax levy shall be the amount determined by the board of trustees to be sufficient to finance that part of the budget of the community college which is not financed from any other source provided by law. The budget of the community college shall be prepared and adopted as provided by law, and the tax levy therefor shall be certified to the county clerk of every county a part of the territory of which is in the community college district.

(b) The tax levy authorized by subsection (a) shall be reduced (1) in the 2001 fiscal year by an amount equal to 80% of the amount of the difference between the amount of state aid received by the community college in the 2000 fiscal year less an amount equal to 25% of the amount of out-district tuition received by the community college in such fiscal year and the amount of the state grant to which the community college is entitled in the 2001 fiscal year and (2) in fiscal years 2002, 2003 and 2004 by an amount equal to 80% of the amount of the difference between the amount of the state grant received by the community college in the preceding fiscal year less an amount equal to 25% of the amount of out-district tuition received by the community college in the 2000 fiscal year and the amount of the state grant to which the community college is entitled in the current fiscal year and (3) in each fiscal year after the 2004 fiscal year by an amount equal to 80% of the amount of the difference between the amount of the state grant received by the community college in the preceding fiscal year and the amount of the state grant to which the community college is entitled in the current fiscal year.

**History:** L. 1965, ch. 417, § 15; L. 1967, ch. 408, § 2; L. 1976, ch. 299, § 1; L. 1980, ch. 207, § 5; L. 1999, ch. 147, § 27; July 1.