

LOCAL TAX REVENUES

The Evangeline Parish School Board shall annually adopt a resolution by June 1, levying parish school taxes as authorized by the Constitution, the laws of the State of Louisiana and the voters of the parish, including taxes to meet the principal and interest on outstanding bonds, and shall forward such resolution to the assessor of Parish.

Special tax elections shall be called for the electors of the parish to vote on renewal of existing taxes and/or for additional tax millage for school purposes as provided by state law.

On the date and at the hour and place specified in the notice of election, the Board, in public session, shall examine and canvass the returns and declare the results of the election. The results shall be promulgated by one publication in the official journal of the Board.

SALES TAX EXCESS DISTRIBUTION

The Evangeline Parish School Board has dedicated revenue collected through sales taxes for salaries and related benefits of employees. The one cent sales tax passed in 1967 has 65% dedication to salaries and related benefits of the employees. The remaining 35% is dedicated to the operation and maintenance of schools. The one cent sales tax passed in 2001 has 100% dedication to salaries and related benefits of the employees. Any sales tax collected in excess of the amount contained in the salary schedule shall be distributed as follows:

- 100% for professional personnel
- 45% for support personnel

Disbursement of monies from collection of these taxes shall be made during the month of November following the fiscal year collection.

Ref: Constitution of Louisiana, Art VI, Sec. 29, 32; Art. VIII, Sec. 13 (c); La. Rev. Stat. Ann. §§17:98, 17:1373, 33:2737, 47:1705; Board minutes, 7-21-77, 3-6-85, 9-18-85, 10-17-95, 9-3-97, 8-17-05, 7-21-10.