



Board of Trustees Agenda Item Information Form

Date Submitted: July 10, 2024

Meeting Type

- ☒ Regular Meeting
☐ Special Meeting/Workshop

Meeting Date: July 22, 2024

Agenda Placement

- ☐ Public Hearing
☐ Executive Session
☐ Recognition
☐ Program Spotlight
☐ Community Input

Code

PH
ES
R
PS
CI

Agenda Placement

- ☐ Administrative Report
☒ Consent Agenda
☐ Action Item
☐ Information/Discussion

Code

AR
CA
AI
ID

District Strategies (Check all that apply):

- ☒ We will foster a safe and nurturing environment.
☒ We will design and implement learning experiences that inspire student achievement, agency and growth.
☒ We will cultivate social and emotional capacity and a commitment to service before self.
☒ We will expand the organization's capacity to accomplish our strategic intent.
☒ We will ensure our community, parents, staff and students exercise shared ownership of our mission.

Subject:

Consider Approval of Acceptance of the 2023 - 2024 Certification of Excess Debt Collections and the 2024 - 2025 Certification of the Anticipated Debt Collection Rate.

Background:

A taxing unit that levies a debt tax must consider anticipated collections in calculating the debt component of its rollback tax rate. The Property Tax Code requires the tax assessor to certify an estimate of the debt collection rate for the current year to the governing body. If the anticipated debt collection rate in the preceding year had actual debt collections that exceeded the rate; the assessor must then certify the excess collected. The Property Tax Code also requires the assessor to compare the current and delinquent taxes, penalties, interest, collection fee, and agriculture rollbacks that were actually collected with the amount that should have been collected according to last years anticipated debt collection rate.

Fiscal Impact Statement

Cost: \$0.00

- ☐ Recurring
☐ One-Time

Funding Source:

- ☐ General Fund
☐ Grant Fund
☐ Other Funds (specify)

Fiscal Year: 2024 / 2025

Amendment Required: N/A

☐ Bond Funds (program year): N/A

Superintendent's Recommendation:

It is the recommendation of the Superintendent that the Board of Trustees accept the certifications submitted.

Department Submitting Form: Tax Office

Cabinet Member's Approval: Alice Benzaia