

**TERRELL COUNTY BOARD POLICY**  
**Local Tax Revenues**

**Descriptive Code:** DFA  
**Issue Date:** 5/10/2010  
**Rescinds Code:** DFA  
**Issued:** 9/1/1971

The Constitution provides that the fiscal authority of each county shall annually levy a school tax for the support and maintenance of education not greater than 20 mills per dollar as certified to it by the County Board of Education, upon the assessed value of all taxable property within the county located outside any independent school system or area district therein.

The County Commissioners shall be notified of the millage rate.

Counties may levy a local sales tax where authorized by referendum.