§ 1114. Appropriations by board of supervisors. The board of supervisors or other governing elective body may make appropriations and levy taxes upon all the taxable property included within the boundaries of the special education district to carry out the purposes of part two of this article, and such taxes shall be assessed, levied and collected at the same time and in the same manner as county taxes are assessed, levied and collected within the boundaries of such special education district.