

Sufficient local tax revenue shall be raised to meet the requirements of the total school district budget, less an amount equal to all other income sources available to the school district.

After August 1, and following receipt of the final equalization rate and assessment rolls, a tax levy shall be set which will generate that portion of the school district budget requirement to be provided at the local level. Separate tax rates shall be set for each of the townships within the school district. The Board of Education shall approve the tax levy and shall issue a warrant for the collection of taxes.

The Superintendent of Schools, in cooperation with the School Business Official, shall set the tax collection schedule for the district. Tax collection shall be accomplished by mail or by direct payment to the place designated by the Board of Education.

Taxes will be collected during the first 30 days with no penalty, during the second 30 days and at least for one day in November with a 2 percent penalty as approved by the Board so that uncollected taxes can be returned to the County Treasurer on November 15.

Upon resolution of the Board, a list of all unpaid taxes shall be returned annually to the County Treasurer not later than November 15.

The Board authorizes the Superintendent to establish any and all rules, regulations and procedures necessary to implement and maintain this policy.

Ref: Education Law §§2021-2023; 2130  
Real Property Tax Law §§400-496

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