

LOCAL TAX LEVY

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. 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 Assistant Superintendent for Business, shall set the tax collection schedule for the district. The Tax Collector shall be responsible for the collection of taxes by mail or by direct payment to the place decided by the Board in accordance with the tax warrant and the Real Property Tax Law.

Taxes will be collected during the first thirty (30) days with no penalty, and until October 31 with a two (2) percent penalty. Uncollected taxes will be returned to the County Treasurer of Wayne County or the Director of Finance of Monroe County on November 1.

Upon resolution of the Board, a list of all unpaid taxes shall be returned annually to the County Treasurer by November 15.

Ref: Education Law §§2021-2023; 2130
Real Property Tax Law Article #13

Note: Prior policy, Policy Manual, 321 1, revised