

Policy No. 605

Section FINANCES

Policy Guide

Title TAX LEVY

Adopted AUGUST 21, 1989

Revised MARCH 19, 2001

POLICY NO. 605 TAX LEVY		
1. Authority	<p>The Board of School Directors shall annually determine and establish local real estate and per capita taxes as authorized by the School Code and other taxes as authorized by Act 511. It shall provide the means to assess and collect such taxes.</p> <p>The tax shall be levied as:</p> <p>real estate tax;</p> <p>earned income tax;</p> <p>property transfer tax; and occupation tax.</p>	<p>SC 602, 672, 679, 680</p> <p>SC 603 672, 673 SC 3007 674 SC 3007 SC 3007</p>
2. Responsibility	<p>In establishing tax levies, the Board shall review the assessment and valuation practices of local tax collecting agencies, the county assessment office and the State Tax Equalization Board.</p> <p>Appeals arising from these practices shall be assigned to the Solicitor for appropriate action.</p>	