

COUNCIL ROCK SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: October 17, 1996

REVISED:

605. TAX LEVY	
1. Authority SC 602, 672, 679, 680	<p>The Board of School Directors shall annually determine and establish local real estate and per capita taxes as authorized by the School Code. It shall provide the means to levy and collect such taxes.</p> <p>Further, the Board of School Directors shall evaluate the need for alternative taxes authorized by Act 511 of 1965. The levy and collection shall be in accordance with Act 511.</p>
2. Guidelines	<p>In establishing tax levies, the Board shall review the assessment and valuation practices of local tax assessment agencies, the county assessment office and the State Tax Equalization Board.</p> <p>Appeals arising from these practices shall be determined by Board action.</p>