

LOCAL TAX LEVY (ADD: COLLECTION)

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.

The one month penalty free period of tax collection shall be from September 1 to September 30 of each year. If the beginning or ending dates of this penalty free period falls on a Saturday or Sunday, then such date is extended to the first Monday following such Saturday or Sunday.

The warrant for the collection of taxes issued to the tax collector shall expire on November 15 of the year the warrant is issued. The tax collector shall render a full accounting of tax collections to the Board upon expiration of the tax warrant.

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

All tax collections procedures shall be monitored by the ~~Business Manager~~ (ADD: School Business Official). Changes in the tax warrant and other responsibilities of the Board shall be communicated by the tax collector through the ~~Business Manager~~ (ADD: School Business Official), who shall follow established procedures for working with the Board Finance Committee in preparing recommendations for Board action.

Any complaints regarding the tax collection process not resolved with the Tax Collector shall be made to the Board Finance Committee as follows:

1. The taxpayer may, within five (5) business days after meeting with the Tax Collector, file with the Clerk of the Board of Education, a written request for review by the Board Finance Committee.
2. When a request for review by the Board Finance Committee has been made, the Tax Collector shall submit the entire written record of the complaint to the Committee.
3. The Board Finance Committee shall meet within ten (10) business days of the receipt of complaint. The Committee shall make its decision on the complaint solely on the record before it. The Committee's resolution of the complaint shall be final.

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

Approved: July 1, 2001

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