

MIDDLETOWN AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: October 14, 1991

REVISED:

<p>1. Authority SC 602, 672, 679, 680</p> <p>SC 603, 672, 673</p> <p>SC 679, 680</p> <p>SC 3007, 674</p> <p>Act 511 of 1965</p> <p>SC 3007</p> <p>SC 3007</p> <p>SC 3007</p> <p>SC 3007</p>	<p style="text-align: center;">605. TAX LEVY</p> <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 a:</p> <ol style="list-style-type: none"> 1. Real estate tax. 2. Per capita tax. 3. Earned income tax. 4. Act 511 per capita tax. 5. Property transfer tax. 6. Occupation tax. 7. Occupational privilege tax. 8. Lease-rent tax. <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 determined by Board action.</p>
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