SOUTHEASTERN GREENE SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED:

REVISED:

605. TAX LEVY

1. Authority SC 602, **603**, 672, 679, 680

The Board shall annually determine and establish local real estate, per capita **and/or other** taxes authorized by the School Code **and** Act 511 **and** shall provide the means to **levy and** collect such taxes.

SC 603, 672, 673, 674, 676

The tax shall be levied as a real estate tax, earned income tax, real estate transfer tax, amusement tax, and occupational privilege tax.

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.

Appeals arising from taxation practices shall be determined by Board action.