

# EASTON AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: September 21, 2006

REVISED:

<p>1. Authority SC 602, 603, 672, 679, 680</p> <p>SC 603, 672, 673, 674, 676</p> <p>SC 679, 680</p> <p>53 P.S. 6901 et seq</p>	<p style="text-align: center;">605. TAX LEVY</p> <p>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.</p> <p>The tax shall be levied as a:</p> <ol style="list-style-type: none"> <li>1. Real estate tax.</li> <li>2. Interim real estate tax.</li> <li>3. Per capita tax.</li> <li>4. Either an earned income tax or a personal income tax.</li> <li>5. Act 511 per capita tax.</li> <li>6. Real estate transfer tax.</li> <li>7. Occupation tax.</li> <li>8. Public utility realty tax.</li> </ol> <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 taxation practices shall be determined by Board action.</p>
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