**6210**

**LOCAL TAX LEVY**

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 district shall maintain no more than four percent (4%) Fund Balance.

After August 1, and following receipt of the final equalization rate and assessment rolls, a tax levy shall be set which will generate that portion of the school district budget requirement to be provided at the local level. The Board of Trustees shall approve the tax levy and shall issue a warrant for the collection of taxes.

The Superintendent, in cooperation with the School Business Manager, shall set the tax collection schedule for the district. Tax collection shall be accomplished by mail or by direct payment to the place designated by the Board of Trustees.

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

Ref: Education Law 2021-2023; 2130

Real Property Tax Law Article #13

Adoption date: December 10, 1998

Revision Date: