

ALLENTOWN SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: 2/22/01

REVISED:

	605. TAX LEVY
1. Authority SC 602, 672, 679, 680	Annually, the Board of School Directors shall 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.
SC 603, 672, 673	The levied taxes will include:
Act 511 of 1965	1. Real estate tax;
	2. Earned income tax;
	3. Act 511 per capita tax (local tax enabling act);
	4. Section 679 per capita tax;
	5. Property transfer tax; and
	6. Occupational privilege tax.
Pol. 621	Appeals arising from these practices shall be determined by Board action. See also Policy 621, "Local Taxpayer Bill of Rights."