

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.

Following receipt of assessment rolls and final equalization rates from the four towns (Niskayuna, Colonie, Glenville and Clifton Park) with taxable property within the school district boundaries, separate tax rates shall be set for both Homestead and Non-Homestead properties in each town. Completion of this process results in the final school tax roll which the Board of Education shall confirm by resolution.

A tax warrant prepared for each town from the tax roll shall be signed by a majority of the members of the Board and delivered to each town tax collector. The warrant serves as a directive and authorization to the tax collector to collect the school tax from every person named on the tax roll.

Following receipt of a sworn statement from the tax collectors, and upon resolution of the Board, a list of all unpaid taxes shall be transmitted to appropriate county treasurers. The county then re-levies the unpaid taxes, interest, and penalties and is responsible for their ultimate collection.

Adopted: February 26, 1996