

# POLICY

2016

5350

Non-Instructional/  
Business Operations

**SUBJECT: SCHOOL TAX ASSESSMENT AND COLLECTION**

A tax collection plan giving dates of warrant and other pertinent data shall be prepared annually and submitted for review and consideration by the Business Administrator to the Board of Education.

The tax collector shall obtain a copy of the assessment roll from the town assessors and compile an accurate list of property subject to school tax.

The Board of Education shall approve the school tax and issue a warrant for the collection of taxes.

A list of all unpaid taxes shall be returned to the County Treasurer on November 15.

Real Property Tax Law Sections 1318, 1330(2)  
Education Law Section 2130

Adopted: 1990  
Revised: 9/12/16