

# EPHRATA AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX LEVY

ADOPTED: May 14, 2012

REVISED: February 22, 2016

<p>1. Authority SC 602, 603, 672, 673, 674, 676, 679, 680 53 P.S. Sec. 6924.101 et seq, 6926.301 et seq</p>	<p style="text-align: center;">605. TAX LEVY</p> <p>The Board shall annually determine and establish school district taxes that are authorized by law, within the limitations imposed by applicable laws. The Board shall provide the means to levy and collect such taxes.</p> <p>In establishing tax levies, the Board shall review the assessment and valuation practices of local tax collecting agencies, the county assessment office, and the State Tax Equalization Board.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 602, 603, 672, 672.1, 672.2, 673, 674, 676, 679, 680</p> <p>Local Tax Enabling Law – 53 P.S. Sec. 6924.101 et seq.</p> <p>Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.</p>
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