

POLICY

Churchville-Chili Central School District

2023

5240
Page 1 of 1

Non-Instructional/Business Operations

SUBJECT: 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.

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. Separate tax rates shall be set for each of the townships within the School District. The Board of Education shall approve the tax levy and shall issue a warrant for the collection of taxes.

Full School Tax Payments

Taxes will be collected during the period of September 1 through October 31, giving the tax warrant an effective period of 60 days. All payments received prior to October 1 will not be assessed any interest and/or penalties. For payments received after October 1, the tax bill will indicate the interest and/or penalty charges based on citizen's town of residence.

Installment School Tax Payments

The Board of Education of the Churchville-Chili Central School District will allow citizens residing in the District to pay their school taxes by installment, in accordance with the provisions of the New York State law and the procedures of the County of Monroe.

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

Tax Abatement

The Board recognizes that the continuous growth and addition of business and industrial property in the District is essential to alleviate the burdens of residential property owners in the assessment of taxes. The District therefore grants tax abatements for any County of Monroe Industrial Development Agency (COMIDA) projects located within the District, according to an adopted abatement schedule.

Education Law §§ 2021-2023 and 2130
Real Property Tax Law Article 13

Adopted: 7/10/2001

Revised: 3/26/2019

Reviewed by Superintendent & Assistant Superintendent for Business Services with no recommended changes on 6/14/2023. BOE agreed & approved at their 8/8/2023 meeting.