

FISCAL MANAGEMENT

TAX ASSESSMENT AND COLLECTION

I. Tax Assessment

The local assessment units of the Town of Whitestown, Town of Marcy, Town of Floyd and City of Rome will notify the Oriskany Central School District (the District) Board of Education (the Board) of any petition filed with the local assessment unit within the school district to reduce real estate tax assessments. Said local assessment unit is instructed not to settle or compromise any petitioned reduction in real estate assessment unless agreed to by ~~this the Board of Education~~.

II. Tax 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 Superintendent and in consultation with the Business Administrator to the Board ~~of Education~~.

III. Duty of the Tax Collector

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

IV. Approval

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

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Oriskany Central School District

Legal Ref.: NYS Real Property Tax Law §§1302, 1306.2, 1312, 467

Adopted: 06/09/87, 07/06/04

Revised: 07/01/91, 10/20/14, 12/17/18, \_\_\_\_\_