

The collection of taxes for school districts in the state of New York is closely regulated by statute. Board prerogative is defined in this policy.

The tax collector shall render a full accounting of tax collections to the Board upon expiration of the tax warrant.

All tax collection procedures shall be monitored by the business official. Changes in the tax warrant and other responsibilities of the Board shall be communicated by the tax collector through the business official who shall prepare recommendations for Board action.

The one month penalty free period for the collection of taxes will be established by the Board of Education each year.