

FAIRFIELD AREA SCHOOL DISTRICT

TAX LEVY

8320

- 8320.1 “...All school taxes shall be levied and assessed by the board of school directors, therein, during the month of February, March, April, May or June each year, for the ensuing fiscal year... In such school districts the tax rate shall not exceed twenty-five mills on the dollar, on the total amount of the assessed valuation of all property taxable for school purposes therein. Each school district of the second, third or fourth class, may also collect a per capita tax on each resident or inhabitant of such district over eighteen years of age, as herein provided.” [24 PS 6-672 (a)]
- 8320.2 “Boards of school directors of districts of the second, third and fourth classes are hereby authorized to levy annually, a tax on each dollar of the total assessment of all property assessed and certified for taxation therein,
- (1) to pay up to and including the salaries and increments of the teaching and supervisory staff,
 - (2) to pay rentals due any municipality authority or nonprofit corporation or due the State Public School Building Authority,
 - (3) to pay interest and principal on any indebtedness incurred pursuant to the act of July 12, 1971 (P.L. 781, No. 185), known as the “Local Government Unit Debt Act,” or any prior or subsequent act governing the incurrence of indebtedness of the school district, which tax shall be unlimited, and
 - (4) to pay for the amortization of a bond issue which provided a school building prior to the first Monday of July, 1959.” [24 PS 6-672 (b)]
- 8320.3 “Whenever the board of directors of any school district of the second, third or fourth class shall, by resolution, fix the rate of taxation for any year at a mill rate, such resolution shall also include a statement expressing the rate of taxation in dollars and cents on each one hundred dollars of assessed valuation of taxable property.” [24 PS 6-673]

Revised May 5, 1997