1. Authority
SC 602, 672, 679, 680

2. The Board of School Directors shall annually determine and establish local real estate and per capita taxes as authorized by the School Code and other taxes as authorized by Act 511. It shall provide the means to assess and collect such taxes.

   The tax shall be levied as a:
   
   SC 603, 672, 673,
   SC 679, 680

   real estate tax;
   per capita tax;
   earned income tax;
   property transfer tax; and
   occupational privilege tax.

   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.

   Appeals arising from these practices shall be determined by Board action.