§ 1308. Property subject to levy. Except as provided in section thirteen hundred ten of this chapter, school district taxes shall be levied by the school authorities upon all real property within the boundaries of the district which is not by law exempt from such taxation. Such taxes shall be levied against each parcel of such real property. In all cases the levy shall be deemed as against the real property itself. The name of the owner, last known owner or reputed owner shall be regarded as an aid to identify such parcel. A mistake in any such name shall not affect the validity of the levy against the parcel.