

# UNITED SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: May 13, 2008

REVISED:

606. TAX COLLECTION	
<p>1. Authority SC 683, 684 606-AR</p> <p>53 P.S. Sec. 6910, 6926.322</p>	<p>Real estate and per capita taxes provided for in the School Code shall be collected by the elected tax collector, who shall be properly bonded during the term of office.</p> <p>All other taxes shall be collected by the cooperative agency with other units of local government.</p> <p>The Board shall establish a rate of compensation for the collection of designated taxes.</p>
<p>2. Delegation of Responsibility</p> <p>SC 686</p> <p>SC 684</p>	<p>Real estate taxes should be collected by the tax collector on a timely basis and remitted to the district at regular frequent intervals. Remittances should be daily during the period of maximum collections to an interval not to exceed one (1) month during periods of minimum collections.</p> <p>All real estate taxes received from the tax collector will be verified and posted to the Tax Duplicate. The duplicate will be balanced annually and a list of all delinquent real estate taxpayers will be approved by the Board and turned over to the county treasurer. Other delinquent taxpayer lists will also be approved by the Board and turned over to a delinquent tax collector.</p> <p>The Board Secretary shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond.</p> <p>All monies received from the tax collectors shall be deposited on the day of receipt or as soon as possible, and all receipts shall be supported by documentary evidence.</p> <p>Preparation of tax bills shall be conducted by a firm selected by the Board or the tax collector.</p>

References:

School Code – 24 P.S. Sec. 433, 439, 683, 684, 686

Local Tax Enabling Law – 53 P.S. Sec. 6901 et seq.

Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.

Board Policy – 605

Administrative Regulation – 606-AR

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