

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: September 13, 2010

REVISED:

PENN MANOR SCHOOL DISTRICT

606. TAX COLLECTION	
<p>1. Authority SC 683, 684</p> <p>53 P.S. Sec. 6924.313, 6926.322</p>	<p>Real estate taxes provided for in the School Code shall be collected by the elected or appointed tax collector, who shall be properly bonded during the term of office.</p> <p>All other taxes shall be collected by the elected and properly bonded tax collector or school district tax office.</p>
<p>2. Delegation of Responsibility SC 439</p> <p>SC 433, 684</p>	<p>All taxes shall be collected and remitted to the district Treasurer with a report detailing the sources of tax revenues.</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>3. Guidelines SC 686</p>	<p><u>Delinquent Taxes</u></p> <p>All delinquent school taxes so certified to the Board by any school tax collector shall be collected by the Tax Claim Bureau or an independent third party collector, as provided by law.</p> <p>Collectors of delinquent school taxes, so appointed, independent third party delinquent tax collectors, so appointed, shall give bond in the same manner as required of the original tax collectors, and shall be paid such compensation as established by the Board.</p> <p>Every such collector of delinquent taxes shall be responsible and account to the Superintendent or designee, and eventually to the Board, for all such taxes collected by him/her in like manner and in accordance with existing laws pertaining to school tax collection.</p>

References:

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

Local Tax Enabling Law – 53 P.S. Sec. 6924.101 et seq.

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

Local Tax Collection Law – 72 P.S. Sec. 5511.1 et seq.

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