

PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

606-AR-0. TAX COLLECTION

The district establishes administrative regulations for the collection of designated school taxes and for clarification of the tax collector's responsibilities. Tax collectors are responsible to adhere to Board policy and district administrative regulations.

A **taxpayer** is defined as any individual eighteen (18) years of age or older who is or becomes a school district resident or inhabitant during the period of July 1 through June 30 of the tax year billed.

The Board will set the compensation for the term of a tax collector by Board resolution no later than February 15 of the year of the municipal election. Tax collectors will be reimbursed for approved expenses for the collection of district taxes. Requests for expense reimbursement will be made in the same manner as required for district employees and with appropriate receipts.

Tax Collector Bond

The tax collector will select the bond agent and the bonding company and will submit both names to the Board for approval.

The tax bond will be written to be concurrent with the term of the tax collector. The bond will be written for fifty percent (50%) of the tax duplicate of the school district's share and adjusted each year of the term to equal fifty percent (50%) of the tax duplicate by July 1.

The bonding company will issue a certificate of insurance to the Board Secretary each year prior to July 1, listing the amount of the current tax bond.

Procedure

The Business Manager will be responsible to ensure that district funds are deposited into the appropriate account on a timely basis according to established district procedures.

The tax collection accounts will be open to inspection by the district or its auditors at any time upon request by the district.

The periodic reports and final account of tax collection may be audited by the district auditors.

Tax exemptions and exonerations must be approved by the Board.