

PENN MANOR SCHOOL DISTRICT

ADMINISTRATIVE REGULATION

APPROVED: November 15, 2012

REVISED:

606-AR-3. DELINQUENT REAL ESTATE TAX COLLECTION

The district establishes these administrative regulations to ensure a diligent and effective practice for the collection of collectible delinquent tax claims that also takes into consideration, to the extent reasonable, the reasons why the taxes have not been paid in a timely manner.

Delinquent taxes are collected by Lancaster County.

Procedure

1. The Penn Manor Tax Office determines all unpaid taxes annually on or before January 1.
2. The Business Manager or designee will compile a total of outstanding real estate taxes and present it to the Board.
3. The district will then cause the filing of liens on all unpaid delinquent real estate tax accounts.
4. The administration may exercise discretion in filing liens as to a delinquency of fifty dollars (\$50.00) or less to any one (1) property.
5. For all identifiable delinquent tax claims for the current year, the Board's designated agent will send a written letter by mail to each owner to request payment and give notice of the filing of a lien as a result of nonpayment.
6. The designated agent's letter may request payment in full, invite a request from the taxpayer for negotiation of an installment payment plan, and inform the taxpayer of his/her ability to file a Request For Extension Of Time To Pay Delinquent Taxes form.
7. Any installment payment plan will require that the tax claim be paid in full within no more than two (2) years and that the taxes levied in the meantime must be paid currently.
8. When receiving a Request For Extension Of Time To Pay Delinquent Taxes form, the designated agent will review the submitted information and present a recommendation for Board action.
9. The designated agent will maintain delinquent tax collection records and will submit current reports to the Board or designated committee on a quarterly basis.

10. For all delinquent tax claims that remain unpaid and for which no installment payment plan exists, the district will proceed to enforcement by legal proceedings.
11. Upon Board approval, the Solicitor or designee will arrange for filing of legal action to collect taxes due to the district, plus an additional ten percent (10%) penalty, cost of suit and attorneys' fees.
12. The Solicitor or designee will arrange for the execution and sale of any and all assets of delinquent taxpayers based upon any judgment obtained for real estate taxes due to the district.
13. The Solicitor or designee will arrange for the attachment of rents owed by tenants to an owner of real estate having real estate taxes due to the school district.

The administration may request at any time an independent audit of the delinquent tax collection records.