



Book	Policy Manual
Section	600 Finances
Title	Tax Collection
Code	606
Status	Active
Adopted	January 10, 2022

### **Authority**

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.[\[1\]](#)[\[2\]](#)

All other taxes shall be collected by the elected and properly bonded tax collector or tax collection agency contracted by the district.[\[3\]](#)[\[4\]](#)

### **Delegation of Responsibility**

All taxes shall be collected and remitted to the district Treasurer, with a report detailing the sources of tax revenues.[\[5\]](#)

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.[\[2\]](#)[\[6\]](#)

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.

The Business Manager or designee may establish administrative regulations to implement this policy, including regulations regarding the responsibilities of tax collectors, tax exoneration, and exemption from taxes.

Tax collectors shall be responsible for adhering to applicable Board Policy and administrative regulations.

Legal

1. 24 P.S. 683

2. 24 P.S. 684

3. 53 P.S. 6924.313

4. 53 P.S. 6926.322

5. 24 P.S. 439

6. 24 P.S. 433

24 P.S. 682

53 P.S. 6924.101 et seq

53 P.S. 6926.301 et seq

72 P.S. 5511.1 et seq

Pol. 605