

FOX CHAPEL AREA SCHOOL DISTRICT

Book	Policy Manual
Section	600 Finances
Title	Tax Collection
Code	606
Status	Active
Adopted	May 10, 2010
Last Revised	June 10, 2024

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.[\[3\]](#)[\[4\]](#)

The Board will update or approve the necessary resolutions and/or agreements for the collection of taxes as needed.

Delegation of Responsibility

All taxes shall be collected and remitted to the district 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.

Preparation of tax bills shall be conducted in the manner determined by the district or by the tax collector.

Guidelines

Collection of Delinquent Real Estate Taxes and Enforcement of Tax Liens

The district shall maintain a philosophy of fairness to all of its taxpayers, which requires a vigilant pursuit of collection of delinquent real estate taxes and enforcement of liens.

The Board directs the Superintendent or designee to maintain an efficient and effective program for tax collection and to utilize reasonably available tools for that purpose. The administration is authorized to use direct communication with taxpayers and communication by delinquent tax collectors and the solicitor. The administration shall direct the solicitor in the utilization of all legal processes for the collection of taxes.[\[7\]](#)

The tax collection program shall be constant and uniform with equal treatment of all taxpayers, giving consideration to the amount and duration of tax delinquencies, the taxpayer's efforts to pay and taxpayer hardship.

The administration is permitted to make or to cause the making of arrangements with delinquent taxpayers for payment plans in lieu of or in addition to legal proceedings for collection.

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](#)

[7. 24 P.S. 686](#)

[53 P.S. 6924.101 et seq](#)

[53 P.S. 6926.301 et seq](#)

Pol. 605