

Williamsburg Community
School District

Policy Guide

SECTION: FINANCES
TITLE: TAX COLLECTION
ADOPTED: 8/12/87
REVISED: 1/16/07

<p>1. Authority Pol. 605</p> <p>53 P.S. 6901 et seq, 6926.301 et seq</p> <p>2. Delegation of Responsibility</p> <p>SC 684</p>	<p style="text-align: center;">606. TAX COLLECTION</p> <p>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.</p> <p>All other taxes shall be collected by the elected and properly bonded tax collector.</p> <p>All taxes shall be collected and remitted to the district Treasurer within 30days of collection, 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>Preparation of tax bills shall be conducted by the district with information provided by the County Assessor’s Office.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 684</p> <p>Local Tax Enabling Act – 53 P.S. 6901 et seq</p> <p>Taxpayer Relief Act – 53 P.S. 6926.301 et seq</p> <p>Board Policy – 605</p>
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