



Title: **Tax Collection**

Code: 606

Book: Policy Manual

Section: 600 Finances

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.[\[1\]](#)[\[2\]](#)[\[3\]](#)

All other taxes shall be collected by the cooperative agency with other units of local government.[\[4\]](#)[\[5\]](#)

Delegation of Responsibility

All taxes shall be collected and remitted to the district Treasurer within thirty (30) days of collection, with a report detailing the sources of tax revenues.[\[6\]](#)

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.[\[7\]](#)[\[2\]](#)

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 by a firm selected by the Board.

Adopted: **October 21, 1981**

Last Revised: **September 16, 2008**

Legal References:

- [1. 24 P.S. 683](#)
 - [2. 24 P.S. 684](#)
 - 3. Pol. 605
 - 4. 53 P.S. 6910
 - [5. 53 P.S. 6926.322](#)
 - [6. 24 P.S. 439](#)
 - [7. 24 P.S. 433](#)
 - [53 P.S. 6926.301 et seq](#)
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