

SECTION: FINANCES

TITLE: TAX COLLECTION

# ***SHALER AREA SCHOOL DISTRICT***

ADOPTED: June 18, 1998

REVISED: March 21, 2007

## 606. TAX COLLECTION

1. Authority  
Pol. 605

Real estate 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.

53 P.S.  
6901 et seq,  
6926.301 et seq

All other taxes shall be collected under the direction of the Board Secretary and appointed annually by the Board of School Directors.

2. Delegation of  
Responsibility

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.

SC 684

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 the tax collector.

References:

School Code – 24 P.S. Sec. 684

Local Tax Enabling Act – 53 P.S. 6901 et seq

Taxpayer Relief Act – 53 P.S. 6926.301 et seq

Board Policy - 605

