

EAST STROUDSBURG AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: August 19, 2002

REVISED: October 15, 2007

606. TAX COLLECTION	
1. Authority Pol. 605 53 P.S. 6901 et seq 6926.301 et seq	<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 contracted tax collector under the direction of the Business Manager.</p>
2. Delegation of Responsibility SC 684	<p>All taxes shall be collected and remitted to the district Business Office within thirty (30) days of collection, with a report detailing the sources of tax revenues.</p> <p>The Business Manager 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 a firm selected by the Board.</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>