

CARLISLE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: November 16, 2006

REVISED: November 15, 2007

606. TAX COLLECTION	
1. Authority Pol. 605 53 P.S. Sec. 6901 et seq 6926.301 et seq	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. All other taxes shall be collected by the elected and properly bonded tax collector or cooperative agency with other units of local government.
2. Delegation of Responsibility SC 684	All taxes shall be collected and remitted to the district Treasurer within fifteen (15) days of collection, with a report detailing the sources of tax revenues. 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. 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. References: School Code – 24 P.S. Sec. 684 Local Tax Enabling Act – 53 P.S. Sec. 6901 et seq. Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq. Board Policy – 605