

SOUTHERN FULTON SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED:

REVISED: February 15, 2011

606. TAX COLLECTION	
<p>1. Authority SC 683, 684</p> <p>53 P.S. Sec. 6910, 6926.322</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 or school district tax office.</p>
<p>2. Delegation of Responsibility SC 439</p> <p>SC 433, 684</p>	<p>All taxes shall be collected and remitted to the district's business manager 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>The tax collector must mail tax bills to every person appearing on the tax duplicate. Such notices shall be mailed to the last known post office address of each said taxable. Tax bills shall be mailed to the taxpayers on or before the billing date printed on the tax bill.</p> <p>In addition to the tax notice contents required by law, school district tax bills shall include a telephone number for the tax collector and office hours.</p> <p>The tax collector must prepare separate reports for real estate, installment one (1), installment two (2), installment three (3), and per capita taxes. The reports must list the names of the taxpayers, face amount of tax, discount or penalty and the net amount received. There must be a grand total on the last page of each report and a separate check written to match the total of each tax report. The tax collector must prepare the "Tax Collector's Monthly Report to Taxing Districts" as required by Pennsylvania state law for each type of tax collected. The report shall be reconciled from the tax duplicates to the amount of taxes remaining to be collected. Complete</p>

and final settlement will be January 15.

Reports And Record Keeping

1. The tax collector shall keep an accurate account of all monies collected by him/her as taxes under the authority of any duplicate(s) in his/her possession. S/He shall mark "PAID" on each duplicate at the name of each taxable, the amount of taxes paid, and the date on which payment was made.
2. The tax collector shall complete and return any and all forms or requests for information by the school district.
3. In order to eliminate large intervals of time between tax collection and remittance to the school district, the following procedure is to be followed by tax collectors.

Tax collectors must remit all collections to the school business office no less than twice monthly; 15th of the month and 30th of the month.

4. If the tax collector does not provide the statement, including the reconciled reports, within the described period, the school district may impose a late filing fee. Such fee shall not exceed \$20.00 dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for the first six (6) days that a statement with reconciled reports is overdue; and such fee shall not exceed ten (\$10.00) dollars for each day or part of a day, excluding Saturdays, Sundays, and holidays, for each day after such sixth (6th) day that a statement with reconciled reports is overdue. The maximum fee payable with respect to a single statement with reconciled reports shall not exceed two hundred fifty dollars. If the school district determines that there is a reasonable cause for failure to timely file the statement with reconciled reports under this section, the school district may waive the late filing fees.
5. Tax payments postmarked by the last day of the discount, base or penalty periods shall be credited toward that respective period.

1. Guidelines

Tax Discount Time Period And Tax Installment Payments

A two percent (2%) discount will be allowed on all taxes paid from time of receiving the notice to August 31. Taxes may be paid at the face amount beginning September 1 and ending October 31. The penalty period will begin November 1, when a ten percent (10%) penalty will be added to all taxes not paid. Both real estate and per capita taxes must be paid in full no later than December 31.

Real estate taxes only may be made in three (3) equal installments. No penalty will be added if payments are made on or before the date due. If payments are not made

on date due, a penalty of ten percent (10%) will be added.

Installments will be due on August 15, October 15 and final installment must be paid on or before December 15. Any unpaid real estate taxes not paid before the 1st of January will be filed with the Tax Claim Bureau and any unpaid per capita taxes will be turned over to a delinquent tax collector at the beginning of January. Extra costs will be added at this time.

Tax Collection Audit

The business office has the privilege of scheduling a meeting with the elected or appointed tax collector at a suitable time for the purpose of auditing and final settlement of duplicates. This will be done at the beginning of January. A meeting may be called at other times if necessary.

References:

School Code – 24 P.S. Sec. 433, 439, 683, 684

Local Tax Enabling Law – 53 P.S. Sec. 6901 et seq.

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

Board Policy – 605