

WILMINGTON AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: December 1, 2014

REVISED:

606. TAX COLLECTION	
1. Authority SC 683, 684 53 P.S. Sec. 6924.313, 6926.322	<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>
2. Delegation of Responsibility SC 439 SC 433, 684	<p>All taxes shall be collected and remitted to the District Treasurer 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>Preparation of tax bills shall be conducted by the county assessor's office.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 433, 439, 683, 684</p> <p>Local Tax Enabling Law – 53 P.S. Sec. 6924.101 et seq.</p> <p>Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.</p> <p>Board Policy – 605</p>