

SECTION: FINANCES
 TITLE: TAX COLLECTION
 ADOPTED: OCTOBER 9, 2007

Tyrone Area School District

606. TAX COLLECTION	
<p>1. Authority Pol. 605</p> <p>53 P.S. 6901 et seq, 6926.301 et seq</p>	<p>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.</p> <p>All other taxes shall be collected by the school district tax office under the direction of the business administrator.</p>
<p>2. Delegation of Responsibility</p> <p>SC 684</p>	<p>All taxes shall be collected and remitted to the district treasurer within thirty (30) days of collection, 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 school district tax office.</p> <p>REFERENCES:</p> <p>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</p>