

VALLEY VIEW SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: June 21, 2010

REVISED:

<p>1. Authority SC 683, 684</p> <p>53 P.S. Sec. 6924.313, 6926.322</p> <p>2. Delegation of Responsibility SC 439</p> <p>SC 433, 684</p>	<p style="text-align: center;">606. TAX COLLECTION</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 an agency selected by the Board.</p> <p>All taxes shall be collected and remitted to the district Treasurer within seven (7) 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 by the Business Manager, and all receipts shall be supported by documentary evidence.</p> <p>Tax bills shall be prepared by a private company selected by the Board.</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>
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