



Book	Policy Manual
Section	600 Finances
Title	Tax Collection
Code	606-PSBA policy guide
Status	First Reading
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Authority

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.[\[1\]](#)[\[2\]](#)

All other taxes shall be collected by the [\[3\]](#)[\[4\]](#)

elected and properly bonded tax collector.

school district tax office

under the direction of the Board Secretary.

under the direction of the ~~tax administrator~~ **Chief Financial Officer**.

cooperative agency with other units of local government.

Delegation of Responsibility

All taxes shall be collected and remitted to the district ~~Treasurer~~ within 30 days of collection, with a report detailing the sources of tax revenues.[\[5\]](#)

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.[\[6\]](#)[\[2\]](#)

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.

the tax collector.

the county assessor's office.

Guidelines -

Current and interim real estate and per capita taxes levied and paid shall be collected by means of a lock box system through a local bank depository as designated by the Board.

- The district tax office shall be responsible for maintaining the real estate tax duplicate.

Changes to the tax duplicate assessments shall only be made upon the written authority of the Berks County Assessment Office.

- Annual Real Estate Tax bills shall be mailed on July 1 to the registered owner of real property and mailed to the last known address of said owner with due dates as prescribed by law. Annual Per Capita Tax bills shall be mailed on July 1 to District residents 18 year of age or older on the date of issuance.

- Where taxes have not been paid within four (4) months after the date of the tax notice, a notice shall be sent to each taxpayer stating that the taxes have not been paid and a penalty has been added to the amount owed.

- Failure to receive properly executed and issued notices shall not relieve any taxpayer from the payment of any taxes imposed by the district.

- Payment of current year real estate tax bills will not be accepted after December 31. Uncollected real estate taxes shall be turned over to the Berks County Tax Claim Bureau for further collection as required by the Berks County Tax Claim Bureau.

Delinquent per capita taxes will be turned over to an outside agency for collection.

- Interim tax bills shall be issued based on interim assessment notices received from the Berks County Board of Assessment Appeals.

- The Board shall establish rules, regulations and procedures applicable to all tax collectors for the collection of school taxes.

- Tax collector compensation shall be set by the School Board of Directors.

- The Board shall offer to the tax collectors two (2) options for collecting real estate taxes:

- Tax collector collects and deposits the taxes.
- Tax collector disclaims responsibility for collection of school taxes thereby allowing arrangements to be implemented by the District.
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Should the tax collector choose to disclaim responsibility for collection of school taxes, the Board shall appoint the Chief Financial Officer to fill the position of tax collector for the District.

NOTES:

Delinquent taxes – SC 686

Duplicates (adding names) – SC 682, 72 P.S. Sec. 5511.6

Exoneration – 72 P.S. Sec. 5511.37

General levy of taxes – SC 672, 72 P.S. Sec. 5511.1 et seq.
Local Tax Collection Law – 72 P.S. Sec. 5511.1 et seq.

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- Legal
1. 24 P.S. 683
 2. 24 P.S. 684
 3. 53 P.S. 6924.313
 4. 53 P.S. 6926.322
 5. 24 P.S. 439
 6. 24 P.S. 433
- 53 P.S. 6924.101 et seq
53 P.S. 6926.301 et seq
Pol. 605