

MORRISVILLE BOROUGH SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: November 14, 2007

REVISED:

606. TAX COLLECTION	
1. Authority Pol. 605 53 P.S. 6901 et seq, 6929.301 et seq	Real estate and per capita taxes as provided for in the School Code shall be collected by the elected and properly bonded tax collector.
2. Delegation of Responsibility SC 684	<p>All other taxes shall be collected and remitted to the district treasurer within ten (10) days collection, with a report detailing the sources of said revenues.</p> <p>The Board Secretary shall ascertain that the tax collector is properly bonded, and shall submit information on estimated collection to set proper bond.</p> <p>All monies received from the tax collector shall be deposited intact as soon as possible, and all receipts shall be supported by documentary evidence.</p> <p>Preparation of tax bills shall be conducted by the tax collector.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 684</p> <p>Local Tax Enabling Law – 53 P.S. Sec. 6901 et seq.</p> <p>Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.</p> <p>Board Policy – 605</p>