

# FOX CHAPEL AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: May 10, 2010

REVISED:

| 606. TAX COLLECTION  |   |
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| <p>1. Authority<br/>Pol. 605</p> <p>53 P.S.<br/>6901 et seq,<br/>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 appointed and properly bonded tax collector.</p> <p>The Board will update or approve the necessary resolutions and/or agreements for the collection of taxes as needed.</p> <p>The Board shall annually approve the depositories for elected tax collectors, as recommended by the appropriate elected collector.</p> <p>The Board shall periodically fix the annual compensation of the duly elected or appointed tax collectors.</p> |
| <p>2. Delegation of<br/>Responsibility</p> <p>SC 684</p>                             | <p>All taxes shall be collected and remitted to the district 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 in the manner determined by the district or by the tax collector.</p>                                    |
| <p>3. Guidelines</p>   | <p><u>Collection Of Delinquent Real Estate Taxes And Enforcement Of Tax Liens</u></p> <p>The district shall maintain a philosophy of fairness to all of its taxpayers which requires a vigilant pursuit of collection of delinquent real estate taxes and enforcement of liens.</p>   |

The Board charges the administration to maintain an efficient and effective program for tax collection and to utilize reasonable available tools for that purpose. The administration is authorized to use direct communication with taxpayers and communication by delinquent tax collectors and the Solicitor. The administration shall direct the Solicitor in the utilization of all legal processes for the collection of taxes.

The tax collection program shall be constant and uniform with equal treatment of all taxpayers, giving consideration to the amount and duration of tax delinquencies, the taxpayer's efforts to pay and taxpayer hardship.

The administration is permitted to make or to cause the making of arrangements with delinquent taxpayers for payment plans in lieu of or in addition to legal proceedings for collection.

Tax Statements And Payment Of Taxes

Concurrent with the mailing of tax statements, the Administrative Assistant for Business Affairs shall place an advertisement in the local newspaper advising residents that tax statements have been mailed.

The advertisement shall also include the payment schedule with instructions that any taxpayer or lienholder who does not receive delivery of a statement within ten (10) days should contact the school business office directly.

Payment of taxes by residents shall be in accordance with the schedule of payment noted on the tax notice form and in the advertisement. Failure to receive a tax notice does not absolve the taxpayer from the responsibility of payment of taxes in accordance with the payment schedule, including any penalties incurred.