## 606. TAX COLLECTION

1. **Authority**  
   SC 683, 684  
   53 P.S. 6924.313, 6926.322  
   Real estate and per capita taxes provided for in the School Code shall be collected by the school district tax office, under the direction of the Business Manager.  
   All other taxes shall be collected by the school district tax office, under the direction of the Business Manager.

2. **Delegation of Responsibility**  
   SC 433, 684  
   The Business Manager shall be responsible to ascertain that the school district tax office employee who is appointed is properly bonded and shall submit information on estimated collection required to set proper bond.  
   All monies received by the school district tax office shall be deposited on the day of receipt or as soon as possible, and all receipts shall be supported by documentary evidence.

**References:**

- Local Tax Enabling Law – 53 P.S. 6924.101 et seq.  
- Taxpayer Relief Act – 53 P.S. 6926.301 et seq.  
- Board Policy – 605