

EPHRATA AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: March 21, 2016

REVISED: December 16, 2019

606. TAX COLLECTION	
1. Authority SC 683, 684 53 P.S. 6924.313, 6926.322	<p>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.</p> <p>All other taxes shall be collected by the school district tax office, under the direction of the Business Manager.</p>
2. Delegation of Responsibility SC 433, 684	<p>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.</p> <p>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.</p> <p>References:</p> <p>School Code – 24 P.S. 433, 439, 683, 684, 686</p> <p>Local Tax Enabling Law – 53 P.S. 6924.101 et seq.</p> <p>Taxpayer Relief Act – 53 P.S. 6926.301 et seq.</p> <p>Board Policy – 605</p>