

# FERNDALE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: APRIL 18, 2007

REVISED:

<b>606. TAX COLLECTION</b>	
<p><b>1. Authority</b> <b>Pol. 605</b></p> <p><b>Act 511 of 1965</b> <b>53 P.S. 6901</b> <b>et seq</b></p>	<p><b>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.</b></p> <p><b>All other taxes shall be collected by the elected and properly bonded tax collector, a cooperative agency with other units of local government, or school district tax office, as determined from time to time by the Board.</b></p>
<p><b>2. Delegation of Responsibility</b></p> <p><b>SC 684</b></p>	<p><b>All taxes shall be collected and remitted to the district Treasurer with a report detailing the sources of tax revenues.</b></p> <p><b>The Business Manager shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond.</b></p> <p><b>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.</b></p>