

# EASTON AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: September 21, 2006

REVISED:

| 606. TAX COLLECTION                                    |  |
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| 1. Authority<br>Pol. 605<br><br>53 P.S. 6901<br>et seq | <p>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.</p> <p>All other taxes shall be collected by the elected and properly bonded tax collector.</p>   |
| 2. Delegation of<br>Responsibility<br>SC 684           | <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>   |
| 3. Guidelines  | <p><u>Deposits</u></p> <p>In order to provide efficient cash flow for the district, all city and township tax collectors shall remit daily the duplicate taxes collected during the peak collection months of July 15 through February 15 and thereafter on a weekly basis.</p> <p>The tax collectors shall deposit such tax collections directly into the general fund at the district designated depository and shall promptly notify the business office of the amount of each deposit. Tax collectors shall retain the duplicate deposit slips and forward them to the business office with the monthly tax collector's report. Reports shall indicate the sources of tax revenues, and receipts of deposits shall be supported by documentary evidence.</p> |