

FERNDALE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: APRIL 18, 2007

REVISED:

606. TAX COLLECTION	
<p>1. Authority Pol. 605</p> <p>Act 511 of 1965 53 P.S. 6901 et seq</p>	<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, a cooperative agency with other units of local government, or school district tax office, as determined from time to time by the Board.</p>
<p>2. Delegation of Responsibility</p> <p>SC 684</p>	<p>All taxes shall be collected and remitted to the district Treasurer with a report detailing the sources of tax revenues.</p> <p>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.</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>