

BRANDYWINE HEIGHTS AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: June 28, 2004

REVISED: April 4, 2016

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 or a deputy authorized by the elected collector as set forth in the Tax Collector's Compensation plan which is adopted by the Board before each election.</p> <p>Earned income taxes shall be collected by the Berks County Tax Collection Committee (BCTCC) (or tax collector appointed by the BCTCC).</p> <p>Real estate transfer tax shall be collected by the Berks County Recorder of Deeds.</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 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> <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> <p>Preparation of tax bills shall be conducted by the business office.</p> <p>References:</p> <p>School Code – 24 P.S. Sec.433,439,683,684</p> <p>Local Tax Enabling Law – 53 P.S. Sec. 6924.101 et seq.</p> <p>Taxpayer Relief Act – 53 P.S. Sec. 6926.301 et seq.</p> <p>Board Policy 605</p>