## Plum Borough School District

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: October 25, 1984

**REVISED:** 

## 606. TAX COLLECTION

## 1. Authority

Real estate and per capita taxes as provided for in the School Code shall be collected by the elected and properly bonded tax collector annually on or before September 30<sup>th</sup>.

All other taxes shall be collected by the elected and properly bonded tax collector.

All other taxes shall be collected and remitted to the district treasurer within ten (10) days of collection. It shall be the responsibility of the Board Secretary to ascertain that the tax collector is properly bonded.

Preparation of tax bills shall be conducted by the tax collector and the county assessor's office.

## References:

School Code – 24 P.S. Section 602, 603, 672 et. seq., 680, 683, 684, 3011, 3015