



Section FINANCES

Title TAX COLLECTION

LACKAWANNA TRAIL SCHOOL DISTRICT

Adopted

Revised

Lackawanna Trail School District

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 from July to December.

SC 680
683

SC 3011

All other taxes shall be collected as the Board dictates and remitted to the district treasurer within fifteen (15) days of collection with a report detailing the sources of said revenues.

It shall be the responsibility of the Board Secretary to ascertain that the tax collector is properly bonded.

SC 684

Preparation of tax bills shall be conducted by the County Assessor's office.

when an elected tax collector fails to:

1. Cooperate with the tax collecting policies of the school district, especially in reference to the collecting period; and/or
2. Charges expenses to the district without prior authorization of the Superintendent or Business Manager (as for example, in having tax duplicates rerun); and/or
3. Fails to turn in to the district the total sum of taxes collected within each seven (7) days (weekly) period once each week between July first and March first each school year;

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Then the administration is directed to withhold all commissions payments from the tax collector and the Lackawanna Trail School District Board of Directors may vote to penalize the tax collector any sum up to the total value of the commissions earned for the entire tax year, by permanently withholding said commissions. Such a decision to invoke penalties rests solely with the Lackawanna Trail School District Board of Education and is a discretionary power.

School Code

SC 602, 603
672 et seq
680, 683
684, 3011
3015

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