

SCHUYLKILL VALLEY SCHOOL DISTRICT

Book	Policy Manual
Section	600 Finances
Title	Tax Collection
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Purpose

The Board of School Directors shall establish rules, regulations and procedures for the efficient and cost-effective collection of school taxes.

Authority

The Board of School Directors shall annually, by June 30, levy all school taxes for the ensuing fiscal year.[\[1\]](#)

Real Estate Tax Duplicate

The Board of Assessment Appeals of Berks County prepares the real estate tax duplicate which becomes available to the district in January. The Berks County Intermediate Unit will receive a copy of this duplicate which they will use to generate the district real estate tax duplicate and tax bills. The annual real estate tax duplicate and tax bills will be mailed out as close to July 1 as possible at school district expense.[\[2\]](#)[\[3\]](#)

The district Business Office shall be responsible for maintaining the real estate tax duplicate as certified annually in the Statement of Valuations provided by the Berks County Board of Assessment Appeals. Changes to the tax duplicate assessments shall only be made upon the written authority of the Berks County Board of Assessment Appeals.

All taxpayers shall be entitled to a discount of two percent (2%) from the face amount of such bill upon making payment of the whole amount within two (2) months after the date of the tax notice.[\[4\]](#)

All taxpayers who fail to make payment of a tax bill charged against them for four (4) months after the date of the tax notice shall be charged a penalty of ten percent (10%), which penalty shall be added to the taxes to be collected.

Failure to receive properly executed and issued notices shall not relieve any taxpayer from the payment of any taxes imposed by the district.

Interim tax bills shall be issued based on interim assessment notices received from the Berks County Board of Assessment Appeals.

TAX COLLECTION RULES AND PROCEDURES

Elected Tax Collector Compensation

The school district shall offer to the elected tax collectors two (2) options for collecting real estate taxes.

Option I –

School district prepares and mails the bills.

Tax collector collects and deposits the taxes, remits the tax money to the district, as well as inputs data into the district-designated vendor's computer system.[\[5\]](#)

Tax collectors shall be responsible for answering taxpayer questions regarding the taxpayer's assessment and tax notice.

Option II –

School district prepares and mails the bills.

Elected tax collector disclaims responsibility for collection of school taxes and deputizes any financial institution approved by the school district to collect the taxes.[\[6\]](#)[\[7\]](#)

The school district will provide certifications as to taxes due or paid for any real estate parcel on request by third parties and charge a fee for such certifications of twenty dollars (\$20) for each certificate.

The rate of compensation for tax collectors under Option I or II shall be set forth by Board resolution.

Tax Collectors' Bonds

The tax collectors' current tax bond shall be purchased through the joint bidding efforts of the Commissioners of Berks County in accordance with Act 82 of 1977. The bond is to be written for a four-year period which shall be concurrent with the terms of the elected tax collectors. It shall be written for one-third (1/3) of the tax duplicate and be adjusted each year to equal one-third (1/3) of the tax duplicate as of July 1.[\[2\]](#)[\[3\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)

Tax Collection Form

All tax collection and reporting forms shall be approved by the district.

Preprinted tax bills will be printed at the expense of the district and will inform individuals paying taxes to Schuylkill Valley School District of their obligation. The school district will choose the contractor for the printing of its bills, as well as the choice of mailing format, e.g. self mailer, first class presort permit number.

No manual bills shall be prepared by the tax collector without authorization of the school district. This includes any manual changes to the bills.

Tax Collector Payment of Taxes/Monthly Reports

1. Deposit Requirements – Tax collections are to be initially deposited into the tax collector's account. Payment by the elected tax collector to the school district shall be made as follows:
 - a. On a daily basis if the amount exceeds five thousand dollars (\$5,000).
 - b. When the total amount collected in a day's time is less than five thousand dollars (\$5,000), that day's collection shall be included in the next day's receipts and submitted to the district when a total of five thousand dollars (\$5,000) has been collected.

- c. If the total collected in one week (Monday-Friday) is less than five thousand dollars (\$5,000), it will be submitted on Friday of that week.

Detailed procedures for submitting and reporting of payments to the school district shall be described in the Tax Collection Agreement.

2. Unless wire transfer or other similar arrangements are made for immediate deposit of tax funds to the school district, the elected tax collector must maintain a bank account for the deposit of all school taxes at a bank selected by the school district.
3. Tax payment checks deposited into the elected tax collector's account which are rejected by the bank for lack of sufficient funds available to cover the check will be the responsibility of the elected tax collectors for settlement with the taxpayer.
4. The tax collectors' monthly reports shall be due in the Business Office not later than the tenth of each month and shall contain pertinent data on taxes collected and deposited during the previous month. Monthly reporting forms shall be described in the Tax Collection Agreement. If the monthly report is not filed on a timely basis, the school district can assess a late fee of the maximum of twenty dollars (\$20) a day for the first six (6) business days and a maximum of ten dollars (\$10) a day for subsequent days, not to exceed two hundred fifty dollars (\$250) for each occurrence.
5. The Business Office, after receiving the tax collectors' monthly reports, shall forward to each elected tax collector a monthly reconciliation report verifying all deposits made to the district's account and collections on the duplicate during the preceding month.[\[2\]](#)[\[3\]](#)
6. The tax collectors shall be responsible for complying with the laws and regulations in regard to tax collectors and collection. The most significant of the laws and regulations are contained in the "Tax Collectors Manual" and the "Taxation Manual" as prepared and distributed by the Pennsylvania Department of Community and Economic Development. Please note that the most recent changes in applicable laws may not be included in these publications.

The school district will provide assistance through the Business Manager to answer questions of the tax collectors.

Delinquent Taxes

Reminder Notices – A thirty-day reminder notice shall be sent to each taxpayer who has not made payment of his/her taxes by November 1 of the tax year advising them that they have until December 31 to pay their taxes or they will be turned over as delinquent to the county Tax Claim Bureau.

Real Estate – Each tax collector shall make a return to the school district of all unpaid real estate taxes on or before January 10 of each tax year. After turned over to the tax claim bureau, the tax collector's responsibility for real estate taxes ends.

The delinquent real estate tax report is due in the Business Office on or before January 10 of each tax year.[\[11\]](#)

Closing Out Duplicate

The tax collector shall make an annual final settlement of the current real estate tax duplicate with the school district by January 10 in order to allow sufficient time to make his/her annual return to the county tax claim bureau by January 15. Tax collectors shall use the Final Tax Report Form provided by the district to submit his/her annual reconciliation.[\[2\]](#)[\[3\]](#)

The tax collector shall make a final settlement of interim real estate taxes six (6) months after date of issuance.

At settlement, the tax collector is allowed a credit for all taxes collected and paid over, and for all unpaid taxes returned to the county tax claim bureau.

Tax Collector's Expenses

Each tax collector shall receive, or be reimbursed for the expense of postage, envelopes, tax notice forms and payment record forms as required by law.

Assessment Appeals

1. The Board hereby designates its Business Manager to review assessment appeals that are filed within the district.
2. When deemed appropriate, the Superintendent or his/her designee may direct the solicitor to attend assessment appeal hearings. The solicitor will not be expected to attend any hearings unless directed.

General Audits

The school district shall appoint auditors for the purpose of annually auditing the general affairs of the tax collectors. These auditors shall report the status of the tax collectors' affairs through a management letter to the district.

Legal	1. 72 P.S. 5511.1 et seq
	2. 24 P.S. 682
	3. 72 P.S. 5511.6
	4. 72 P.S. 5511.10
	5. 24 P.S. 439
	6. 53 P.S. 6924.313
	7. 53 P.S. 6926.322
	8. 24 P.S. 683
	9. 24 P.S. 684
	10. 72 P.S. 5511.4
	11. 24 P.S. 686
	24 P.S. 433
	24 P.S. 680
	53 P.S. 6924.101 et seq
	53 P.S. 6926.301 et seq
	Pol. 605

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