

## RESOLUTION

### **CENTRAL BUCKS SCHOOL DISTRICT PROCEDURES FOR COLLECTING SCHOOL TAXES AND REMUNERATION**

In accordance with the Commonwealth's "Local Tax Collection Law", Act of May 25, 1945, P.I. 1050, as amended, and Public School Code of 1949, as amended, the following requirements have been adopted this 10<sup>th</sup> day of February, 2009, by the School Directors of the Central Bucks School District for all tax collectors elected to office on November 3, 2009, or those duly appointed, for these townships and boroughs – Buckingham Township, Chalfont Borough, Doylestown Borough, Doylestown Township, New Britain Borough, New Britain Township, Plumstead Township, Warrington Township, and Warwick Township – for school years commencing July 1, 2010 and ending June 30, 2014.

1. All tax bills shall be prepared by the collector from the tax duplicate provided. All bills must state that checks shall be made payable to a payee as designated by the Central Bucks School District.
2. All collectors of school taxes shall furnish a surety bond in such amount as ordered by the Court of Common Pleas or its successor. The premium cost for the bond shall be paid by the School District.
3. Each tax collector shall deposit all taxes, when received, on a daily basis into an account referred to above. The collector will not have the authority to disburse any funds from the account other than transfers to the District or as specified below. A tax payment (other than those made by cash) not drawn to the order of the payee as directed above shall not be accepted by the collector unless it combines the payment of School District and County/municipal taxes. If the check includes revenue that does not belong to Central Bucks School District, the following procedure should be followed:

Checks including County/Municipal taxes – Deposit into designated account and transfer County/Municipal amounts to the District for further distribution to the appropriate taxing authority.

4. For cash payments received, collectors shall be required to issue a district approved triplicate cash receipt noting date, name of the taxpayer, parcel number and amount of cash payment. One copy of this receipt must accompany the appropriate monthly report to the District, another copy shall be given to the taxpayer upon payment and the final copy shall be retained by the collector for audit.
5. Monthly reports shall be filed with the School District on forms provided or approved by the District detailing all transactions and outstanding balances for each type of tax on a year to year basis. These forms must comply with State mandated requirements. Reports are due in the Administration Center by the 10<sup>th</sup> day of the following month. The collector shall hold the report open no more than 5 days so as to include all mail postmarked the last day of the month. The postmark determines whether the tax shall be received at discount, face or penalty. Tax collectors shall retain original envelopes for audit purposes.
6. It shall be the duty of each tax collector to verify School District calculations of interim taxes, adjustments, refunds and credits.

7. Remuneration for all required services shall be made to the tax collectors as follows:

<u>Year</u>	<u>Bill Collected or liened</u>
2010-2011	\$ 0.72
2011-2012	\$ 0.81
2012-2013	\$ 0.91
2013-2014	\$ 1.01

- a) Payments shall be made within 30 days of receipt by the District of the collector's monthly report.
- b) Payments for taxes filed as liens with the County shall be made within three (3) weeks of verification that the liens have been filed with the County.

The District reserves the right to withhold all or any portion of remuneration due to each collector at any time when any of the above requirements are not met. If such a circumstance should arise, the funds will be released within twenty-one (21) days of the satisfactory completion of the task by the collector.

Locally elected tax collectors shall be given the option under this resolution to appoint a School District designated collector as the tax collector.

- 8. It shall be the duty of each tax collector to make every effort possible to assure the accuracy of each duplicate using the information at hand at the time of tax billing. A copy of all deeds recorded by the Recorder of Deeds for a given month, will be sent to each collector the following month to better ensure notification of taxes due to the proper owner.
- 9. Reimbursable expenses shall be in accordance with the School Code and the Tax Collection Code. Receipts and/or documentation i.e.: contract will be required. All expenses must reflect current market conditions. Expenses beyond current market conditions will not be reimbursable. The District shall work with the collectors to maintain a system which provides timely payments and every effort shall be made to simplify and streamline reimbursement of those expenses.
- 10. All requirements of the Tax Collection Law, the School Code and all other regulations regarding tax collection procedures, etc., not specifically mentioned in this resolution must be adhered to strictly by all collectors.

11. The School Board reserves the right to appoint a duly designated auditor to audit compliance with this resolution, the School Code and the Tax Collection Code using generally accepted auditing standards as deemed necessary under the circumstance. Tax collectors shall cooperate with the designated School District auditor in the performance of his/her duties.
12. The Board strongly encourages all collectors to appoint a deputy tax collector to cover the entire term of this resolution.
13. The intent of the resolution is to implement adequate controls over revenues and to establish appropriate procedures to assure the timely transmittal of cash receipts to the District.
14. If any sentence, clause, section or part of this Resolution is found, by a court of competent jurisdiction, for any reason, to be unconstitutional, illegal or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any other remaining provisions, clauses, sentences, sections or parts of this Resolution. It is hereby declared the intent of the School District by its Board of School Directors that this Resolution would have been adopted even if such unconstitutionality, illegality or invalidity had not been included therein.