

SECTION: FINANCES

TITLE: TAX COLLECTOR'S
COMPENSATION, 1998-2002

ADOPTED: February 10, 1997

REVISED:

	<p style="text-align: center;">606.1. TAX COLLECTOR'S COMPENSATION 1998-2002</p> <p>1.Purpose The policy statements below constitute the policies of the Antietam School District with respect to school tax collections and school tax collectors for Real Estate and Per Capita Taxes. Tax Collectors must comply with Local Tax Collection Laws that exist or are enacted during their terms.</p> <p>2.Guidelines <u>Tax Collector's Bonds</u> The Antietam School District shall pay the premium for the bond required by the elected Tax Collectors. The amount of said bond shall be determined from time to time by the school district.</p> <p><u>Reporting</u></p> <ol style="list-style-type: none"> 1. On or before the tenth day of each month the tax collector shall be directed to make an accurate, verified statement in writing to the Office of the Business Manager of the district for all taxes collected and deposited to the district's account by the last banking day of the previous month. The monthly tax collector's report must reconcile with the computer generated paid bills report. No manual adjustments are to be made to the paid bills report. 2. The Tax Collector shall use account numbers assigned on the Tax Duplicate in all instances for reporting tax collections. The Tax Collector is responsible for using only forms approved by the Antietam School District. 3. The Tax Collector shall notify the district in writing of the name of his/her depository, the type of account(checking or savings), the account number and whether Township/Borough, County and School District taxes are being combined in such account. Further, the Tax Collector shall notify the district of any change in the account used or the depository. The Tax Collector cannot use an interestbearing account without prior approval of the school district. 4. During the discount and flat period (July through October) the Tax Collector shall
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make daily deposits of all taxes collected in the name of the school district. Thereafter, deposits shall be made at least weekly, when necessary. At no time shall an elected Tax Collector have more than \$5,000.00 in his/her account.

Other Responsibilities

1. The Tax Collector shall be responsible for complying with the laws and regulations in regard to tax collectors and collection. The most significant laws and regulations are contained in the "Tax Collection Manual" and the "Tax Manual" as prepared and distributed by the Department of Community and Economic Development. Any questions or requests for assistance by the Tax Collector shall be referred to the district Business Office.

2. The school district shall provide 100% of the district's share of the following costs including the printing of tax notices, envelopes and postage when proof of payment to a vendor is provided.

3. The Tax Collector shall be responsible for answering taxpayer questions regarding the taxpayer's tax notice and payment.

4. The Tax Collector shall keep an accurate record of all taxes collected that allows the verification of receipt of deposits to the school district. The Tax Collector's record shall be kept in a manner that will allow the easy verification of tax notices paid on a weekly basis.

5. The Tax Collector shall reconcile his/her taxes by type of tax on the form provided by the district as follows:

Real Estate Tax -----March 31
Per Capita Tax -----May 31
Interim Real Estate Tax -----May 31

The reconciliation shall be submitted to the district within ten (10) days of the date of reconciliation.

6. The district reserves the right to choose the contractor for the printing of its tax bills as well as the choice of

7. No bills shall be prepared manually by the Tax Collector without express authorization of the district. This includes any manual changes to bills.

8. The Tax Collector shall be responsible for inputting paid bills into the BCIU computer system. The district shall be responsible for any changes made to the Tax Duplicate for Per Capita Tax billing.

<p><u>Real Estate</u></p> <p>\$1.35/B</p>	<p>9. <u>Errors In Tax Duplicate Or Tax Bill.</u> If the amount of tax listed on the Tax Duplicate or the tax bill is incorrect, the Tax Collector does not have the authority to make any changes. The Tax Collector must accept in payment the exact amount shown on the Tax Duplicate.</p> <p><u>Beginning In Calendar Year 1998</u></p> <p>Failure to remit tax collections as previously stated shall result in the assessment of a penalty against a Tax Collector. The penalty shall consist of lost interest to the district based on the prevailing rate of interest obtained by the Antietam School District as documented by the district Business Office.</p> <p><u>Full Force And Effect Clause</u></p> <p>In the event that one or more provisions, sentences, clauses or other parts of this policy shall be held to be invalid, such invalidity shall not affect or impair any remaining provisions, sentence,</p> <p>sections, clauses or parts of this policy, it being the intention of the district that such remainder of this policy shall be and shall remain in full force and effect.</p> <p><u>Compensation</u></p> <p>The Tax Collector prepares and mails the tax bills, collects and deposits the taxes, inputs paid bills into the computer system and informs the district of any changes in the Tax Duplicate for Per Capita Taxes.</p> <p><u>Per Capita</u></p> <p>ill Mailed \$1.35/Bill Collected</p> <p>A Tax Collector who does not comply with policies of the school district may forfeit his/her right of receiving payment for all or a portion of his/her compensation.</p> <p>In the event that the district decides to implement an installment plan for payment of Real Estate Taxes, the Tax Collector's compensation shall be based on the scale above. The Tax Collector shall receive \$1.35 per installment payment collected.</p>
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