

QUAKERTOWN COMMUNITY SCHOOL DISTRICT
Bucks County, Pennsylvania



TAX COLLECTOR'S MANUAL

February 11, 2021

I. PURPOSE

The purpose of this manual is to establish collection, remittance and reporting procedures to be followed by elected Tax Collectors of the Quakertown Community School District (“District”) as to school real estate taxes that District has given authorization to collect.

II. TAX LEVY

A. GENERAL

The District Board of School Directors is authorized to levy annually a tax on each dollar of the total assessment of all real property within the District assessed and certified for taxation by the County Board of Assessment.

All school taxes are levied by the Board of School Directors before the July 1st start of the school fiscal year. These are the taxes that the District authorizes elected or appointed Tax Collectors to collect.

The County Board of Assessment furnishes to the District by the first of June of each year properly certified duplicates of the current assessed valuation of all real estate made taxable by the District tax levy.

B. CERTIFICATION OF LEVY

When school taxes are levied by the Board of School Directors each year the District Business Office computes and enters the tax to be collected by the Tax Collectors on the duplicate. Normally, a certified copy of such duplicate is furnished by the Board of School Directors to the Tax Collector before the fifteenth (15th) day of July each year. This duplicate constitutes the Tax Collector’s authority and obligation to collect the school taxes noted on the duplicate for the District. Included in this duplicate will be the designation of Homestead and Farmstead approved parcels that would receive, if the state disburses funds, the annual reduction from the school real estate tax bill.

C. ADDITIONS AND REVISIONS TO DUPLICATES

Following issuance of the tax duplicates to the Tax Collector, the Bucks County Board of Assessment may inspect and reassess, subject to the right of appeal and adjustment, tax parcels within the duplicates. Whenever the Board of School Directors receives notice of such a change in assessed value of the current tax duplicate, it shall, within the (10) days, notify the Tax Collector for the District, and the Tax Collector shall promptly notify the owner of the property of the additional taxes due the School District by issuance of an interim tax bill.

D. INSTALLMENT PAYMENTS and HOMESTEAD/FARMSTEAD EXCLUSIONS:

The Board of School Directors has approved all tax parcels as eligible for installment payments, excluding interim billings on a three (3) installments payment schedule. The minimum such installment payment shall be one-third (1/3) of the full face value. A summary of the schedule and terms are below.

- 1st payment shall be due by August 31 but if not paid, the taxpayer loses the option to pay in installments.
- 2nd payment shall be due by October 31.
- 3rd payment shall be due by December 15.
- Where a taxpayer has made the 1st installment payment in a timely manner but is not timely for either the 2nd or 3rd payment, a penalty equal to 10% of the minimum installment payment amount shall be assessed against the taxpayer for each delinquent installment.
- All real estate taxes together with penalties, but excluding interim taxes, must be paid by December 31st.

The full requirements for payment of taxes in installments is contained in the “Procedures for Collecting School Taxes and Remuneration Tax Installment Resolution” adopted by the Board of School Directors on February 11, 2021.

Please Note: Installment payments are considered as one (1) bill issued. For installment payments, tax collectors shall be paid once for initial billing and a second time for installment bills issued in September. Tax collectors will not be compensated for each installment bill however.

The tax bills for all Homestead/Farmstead approved parcels must include the Notice of Property Tax Relief Statement and a box showing Homestead/Farmstead reduction of tax bill. The amounts of the Homestead and Farmstead reductions will be approved annually by the Board of School Directors on or before June 30 for the ensuing fiscal year.

III. TAX COLLECTION

A. GENERAL

The Tax Collectors of the School District are empowered by delivery of the duplicate to bill for and receive the school taxes identified therein. The Tax Collector will promptly issue a tax bill notice upon receipt of the duplicate (promptly shall be defined as within 30 days after receiving duplicate.). Any funds received from taxpayers on account of such tax bills shall be deposited in the accounts as hereafter described no later than the next banking day following the date of receipt from the taxpayer. The Collector shall have all the powers, perform all the duties, and be subject to all obligations and responsibility for the collection of school taxes as are now vested in, conferred upon, or imposed upon Tax Collectors by law.

B. DISCOUNTS/PENALTIES

Although the Board of School Directors retains the authority to do so in the future, the District has established no discount on taxes separate from the statutory two percent (2%) discount for payment made within two (2) months of the date of the tax notice. The Local Tax Collection Law and the District requires the Tax Collector to charge a penalty of ten percent (10%) on the amount of taxes due from taxpayers who fail to make payment within four (4) months of the date of the

tax notice.

C. COLLECTIONS

The Tax Collector shall keep a computerized record of all taxes collected, and mark “paid” on the duplicate at the name of each taxpayer, tax parcel, the amount of taxes paid, and the date on which payment was made. The Tax Collector shall furnish each taxpayer on payment of taxes a receipt providing the date of payment, name of taxpayer, amount of taxes paid, and identification of the real estate parcel. A separate receipt shall be issued for each real estate parcel.

D. DEPOSIT OF COLLECTIONS

The Tax Collector shall deposit all payments of District tax bills received directly into a District controlled account through use of a check scanner. This procedure is required and the District will pay the monthly fee for the check scanner, but will not pay additional compensation for utilizing the procedure. The Tax Collector will scan each check within two (2) days of receiving it. Failure to comply may result in a deduction of \$0.25/issue month.

E. MONTHLY REPORTS

The Tax Collector shall, at the end of each month but no later than the tenth (10) day of the following month, make a computer generated summary report to the School District Business Office of the total amount of school taxes collected during the month including detailed documentation to support the data listed in the summary report, setting forth the parcels, years, tax type for which the tax is collected. The Tax collector shall also report the total amount collected during the current fiscal year, and the un-exonerated balance remaining uncollected on the tax duplicate for each year for each tax.

Attached to the monthly report, the Tax Collector shall include an itemized CD/emailed report/file sharing web site showing all taxes paid, bill number, name, amount paid, face amount, penalty and discount, and net amount for that month.

Should a Tax Collector not provide the District this monthly report, the compensation paid to such Collector may be reduced by twenty-five cents (\$0.25) per bill paid by the taxpayer during the month for which the report was not timely provided as required. The following penalties may be imposed by QCSA administration at their discretion:

- Reduction for late remittance of deposits - \$0.25 /issue/month
- Reduction for failure to provide timely monthly reports - \$0.25/issue/month
- Reduction for failure to provide timely paid electronic listing - \$0.25/issue/month for each month missed in correct format.

The School District tax clerk will post the monthly tax collections to the District’s tax duplicate and reconcile with the Tax Collector the amount of the unpaid face balance. Upon reconciliation, the Business Office will submit to each Tax Collector a financial report, showing the month’s collections including penalty or discount, adjustments, additions and deletions to tax duplicates, and the balance of taxes to be collected. The Tax collector will then reconcile his or her records to this financial report, making necessary adjustments to the tax duplicate.

F. ANNUAL REPORT

The Tax Collector shall annually settle the account for school taxes for the fiscal year, and shall at the same time, furnish the Board of School Directors with a statement of the total amount of school taxes remaining unpaid and which have not been exonerated upon the tax duplicates. At the end of December of each year, the tax collector shall report the unpaid tax balances to the Bucks County Tax Claim bureau at which time a lien must be placed on all unpaid school taxes assessed upon real property, in like way and manner, and subject to like assessed in the Commonwealth. The report shall also incorporate a reconciliation of Homestead/Farmstead funds used and any remaining balance.

G. BONDING

Each appointed or elected Tax Collector shall, before receiving the tax duplicate, furnish to the District a proper bond, in an amount to be fixed by the Board of School Directors, and the collective bond process established by the Bucks County Tax Claim Bureau with such surety or sureties as it may approve, conditional upon the faithful performance of the duties as such Tax Collector.

H. COMPENSATION

Each Tax Collector of school taxes shall be paid such compensation as the Board of School Directors may determine, and in addition to this salary and reimbursed for necessary expenses such as postage, tax forms and fifty percent (50%) of the expenses for printer cartridges or toner. The District is not responsible for reimbursement of startup costs including but not limited to the purchase of a computer. The Tax Collector must complete a reimbursement expense form and supply an original itemized receipt in order to receive reimbursement. Payment 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 tax collector at any time when any of the requirements are not met. If such a circumstance should arise, the funds shall be released within twenty-one (21) days of the satisfactory completion of the task by the tax collector.

I. PROCEDURES FOR COLLECTING SCHOOL TAXES AND REMUNERATION

1. School taxes will be collected in accordance with the Quakertown Community School District Tax Collector's Manual dated February 11, 2021.

J. In lieu of the compensation noted in paragraph H (3) of the manual, tax collectors will be paid the following:

Base Rate 2022 \$3.50/issue
Base Rate 2023 \$3.60/issue
Base Rate 2024 \$3.70/issue

Base Rate 2025 \$3.80/issue

- A Penalty of \$20 a day for the first 6 days for late reports/electronic files may be imposed at the discretion of QCSD administration.
- A Penalty of \$10 a day for each additional day late, with a maximum of \$250.00 per overdue report may be imposed at the discretion of QCSD administration.
- A Penalty of \$20 a day for checks not deposited within 2 days may be imposed at the discretion of QCSD administration.

The following additional stipend shall apply to the following municipalities, unless said municipalities are collected with another municipality by the same tax collector.

Trumbauersville Borough - \$1,200

Richlandtown Borough - \$1,200

- K.** 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 tax collectors.
- L.** 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.

M. DELINQUENT TAX COLLECTIONS

The Tax Collector shall, prior to the end of the first month of the penalty period, prepare and issue a notice to each delinquent taxable parcel as to the real property tax payment deficiency then existing.

N. OFFICE HOURS AND OPERATIONS

1. The Tax Collector is encouraged to maintain a minimum number of regular weekday office hours when the Tax Collector will be in his or her office and available to consult with taxpayers and accept hand delivery of tax payments. Such hours should include daytime hours each week. The Tax Collectors shall maintain evening hours during the three weeks prior to the end of the discount and regular period with the following exception: the District wishes the Tax Collector to hold office hours and be available between the hours of 8:30 AM and 9:00 PM on the final 2 days of the discount and regular period for payment of non interim bills. Failure to hold office hours may result in a deduction of \$0.25/issue/month.