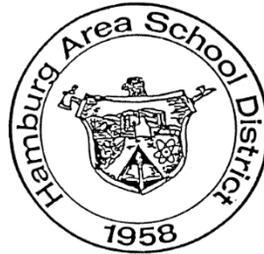


**HAMBURG AREA SCHOOL DISTRICT
701 WINDSOR STREET
HAMBURG, PA 19526**



TAX COLLECTOR HANDBOOK

FEBRUARY 2022

FOREWARD

This manual is issued for the guidance of the elected tax collectors of the Hamburg Area School District. These guidelines are designed to give you information on the procedures and reporting of taxes collected for the School District. This manual does not constitute legal opinion relating to the collection of taxes and should not be construed as such. While we may not have covered all areas, we are open for ideas and suggestions for future revisions and changes.

TAX COLLECTOR

The local tax collector is the municipal officer designated to collect municipal and school district real estate and personal taxes levied under the municipal codes, and in most cases, county real estate and personal taxes. In boroughs (Hamburg and Shoemakersville) and second class townships (Perry, Windsor, Tilden, Upper Bern, and Upper Tulpehocken), the office is designated Tax Collector. Municipal tax collectors collect school district taxes levied under the authority of the Public School Code, including school district real estate taxes. There is no authority for a school district to collect these taxes through its own employees; this function has been assigned to the municipal tax collectors.

Act 511 per capita taxes are collected by the elected tax collector since these are billed and collected once a year with the school district's real estate taxes.

All tax collectors are prohibited from simultaneously holding the offices of district attorney and school director. In boroughs and townships, the tax collector may hold no other elective municipal office, but the tax collector is not prohibited from holding other appointive offices.

STATEMENT of FINANCIAL INTEREST

Candidates for the office of tax collector must file a Statement for Financial Interest with the State Ethics Commission and their municipal office before filing nomination petitions. No successful candidate is permitted to take the oath of office, enter upon its duties, or receive compensation unless the disclosure statement has been filed. Incumbent tax collectors must file a new statement for the preceding calendar year by May 1 of each year. Statements of candidates and incumbent officials are also filed with the school district.

TERM of OFFICE

The tax collector is elected for a four-year term at the municipal election in odd-numbered years. All borough and township tax collectors are elected in 2013, 2017, 2021, and at four-year intervals following.

In boroughs and second class townships, tax collectors only serve until the first Monday in January four years after their election. If for any reason a successor is not elected, or fails to qualify, the position remains vacant until the governing body appoints an individual to fill the vacancy.

The collectors are the only elected officials to retain responsibilities of an office after their terms officially expire. Tax collectors remain responsible for any duplicates currently in their possession at the time their terms expire. Since the duplicate remains in force until settlement, the school district may choose to extend the tax collector's authority

and obligation to collect school taxes on the duplicates in the tax collector's possession beyond the elective term. The tax collector would continue to collect the school taxes on the duplicate until settlement is made. The tax collector continues to receive compensation for these duties at the rate set before his election.

VACANCIES

Vacancies in the office of tax collector are filled by the municipal governing body. In boroughs and townships, the governing body fills the vacancy by appointment within thirty days. If the governing body fails to act within thirty days, the vacancy board, consisting of the governing body and a chairman appointed at the organization meeting, fills the vacancy within fifteen additional days. After that time the court may be petitioned to fill the vacancy. The tax collector appointed to a vacancy holds office, if the term continues so long, until the first Monday in January after the first municipal election occurring more than sixty days after the vacancy occurs. At this election an eligible person is elected for the remainder of the term.

The provision in the Public School Code allowing the board of school directors to appoint a tax collector in the event of vacancy in the office of municipal tax collector is obsolete in view of the detailed provisions added to the municipal codes by the General Assembly to ensure vacancies in elective municipal offices are filled in a timely manner. Primary authority resides in the municipal governing body to fill any vacancies in this elective office, and the school district simply confirms the appointment.

DEFAULT or DEATH OF TAX COLLECTOR

If the tax collector defaults on paying over taxes within the required time period, the surety for the bond may demand the duplicates from the tax collector. If the tax collector does not turn over the duplicates, the surety can petition the court for an order. Delinquency or default must be found as a fact by the court before an order is made. The court will consider proper credits and exonerations and whether a good reason in law exists for the absence of a return. The surety has the right to appoint a collector to collect remaining taxes on the duplicate. The school district can issue an additional warrant to the collector of these delinquent taxes on the request of the surety. This provision allows the school district, through pressure of the surety, to get rid of defaulting or delinquent tax collectors and forms an additional resource for ensuring taxes are collected.

In the event of the death of a tax collector, his/her executors or the administrators of his/her estate have the same powers to enforce collection of unpaid taxes, as the tax collector would have if living. The executors or administrators may employ a tax collector to collect the remaining taxes on any unsettled duplicate in possession of the deceased collector. If no executor or administrator has been appointed to administer the estate within fifteen days after the tax collector's death, the surety may petition the court to take over the duplicates.

The surety proceeds to collect unpaid taxes until an executor or administrator is appointed. However, even where an executor takes over the duplicate with his own bond, the original surety is not relieved of responsibility for the duplicate of a deceased tax collector.

BONDS

A bond is a legal promise of a personal or corporate surety to be responsible for and to reimburse the school district for the losses of the tax collector, up to the amount of the bond, from causes stipulated on the bond. Since 1953, tax collectors have been required to give corporate surety with a surety company authorized to act as a surety. All tax collectors must provide a bond to secure the school district against any losses of tax funds. There are two types of bonds. A fidelity bond makes the surety liable only for losses resulting from acts of dishonesty by the tax collector. A performance bond makes the surety liable for the tax collector's failure to collect and pay over the whole amount assessed and charged on the duplicate.

Traditionally, the tax collector secured the bond from a surety company. The surety company must be authorized to do business in Pennsylvania by the State Insurance Commissioner. The Local Tax Collection Law was amended in 1977 to authorize county commissioners to require joint bidding for bonds of local tax collectors within the county. Where joint county bonding is in effect, the local tax collector no longer has a role in choosing the bonding company. Where instituted, joint bidding becomes mandatory for all county, borough, township and school district taxes.

Failure of the tax collector to give bond creates a vacancy in boroughs and second class townships.

The tax collector is bonded with a single (performance) bond to cover municipal, school and county taxes. The amount is set by the court but cannot exceed the combined annual duplicates. At the option of the tax collector, the bond can be for a single year, or cover the entire term. The school district can appeal to the court if it feels the amount of the bond is not sufficient. The premium of the bond is paid by the school district in an amount proportional to its share of the total annual duplicates of the tax collector. The bond is to be filed in the office of the clerk of courts before the tax collector enters on the duties of office, but no later than the fifteenth of March. Tax collectors appointed to fill a vacancy must meet the same bonding requirements as elected tax collectors.

COMPENSATION

The compensation for the tax collector is set independently by the school district. (See Compensation Schedule - Appendix A). Borough council, township supervisors, school directors and where applicable, county commissioners, fix the compensation in the form of a salary, wages or a commission, with the total compensation not to exceed 5% of the

amount of taxes collected for each unit. Since the Hamburg Area School District covers more than one municipality, the school board can set a separate commission rate based on the difficulty of collecting taxes in each municipality. The tax collector receives no compensation for taxes returned to the county tax claim bureau.

Compensation levels should be challenged by citizens or candidates for the office of tax collector immediately after they are set. In cases where tax collectors were aware of the change in compensation, stood as candidates and were elected, sworn into office, accepted duplicates and collected taxes, these actions are seen as tacit acceptance of the compensation level as set. Appeals to the court after taking office must prove clear abuse of discretion by the school district.

Action by the school district to raise or reduce the compensation of the tax collector must be finally passed or adopted prior to the fifteenth day of February of the year of the municipal election where the office is filled. The intent is to prevent a change in the arrangement the school district has with its tax collector during his/her term of office.

The tax collector is prohibited from deducting his/her compensation from the taxes he/she has collected. All funds collected and any interest accrued must be paid over to the school district. Before any compensation is paid on the basis of a new duplicate, the tax collector must submit an affidavit affirming compliance with the provisions of the Local Tax Collection Law requiring notice to the taxpayers.

The Social Security Administration has determined that elected tax collectors are employees of the school district and the school district is liable for the employer share of social security taxes.

TAX COLLECTOR'S OFFICE

Tax collectors usually work out of their own residences or businesses. Expenses for maintaining an office on private property must be paid out of the tax collector's total compensation.

Tax collectors are allowed actual expenses for printing, postage, books, blanks and forms necessary for collecting taxes. Data processing costs are borne by the school district.

The tax collector is prohibited by law from deducting the costs of expenses due from tax moneys collected for the school district. All expenses are paid out on a reimbursement basis by proper orders from the treasurer of the school district.

The Local Tax Collection Law requires the tax collector, or some other duly authorized person, to be available for receiving and receipting taxes on at least three days of each of the last two weeks of the discount period at the place designated in the tax notice. These

are only minimum requirements and most tax collectors are very accommodating in making themselves available to taxpayers.

The tax notice must state a place and time where taxes are to be paid.

REPORTS

The tax collector is required to keep a correct account of all funds collected as taxes. At a minimum, the tax collector must record each tax payment on the duplicate, by marking “paid” with the amount and date opposite the taxpayer’s name. The tax collector will find other accounts useful, such as daily and weekly summaries of taxes collected, expenses incurred and others.

Because of the critical nature of the work, it is incumbent upon the tax collector to keep clear and accurate records. Mistakes by the tax collector can jeopardize the property rights of landowners within the school district. Good records then form the basis for clear and accurate reports.

As an account dealing with receipt of funds, the tax collector’s records constitute public records under the Right to Know Law. They are open for examination and inspection by any citizen of the Commonwealth at reasonable times.

Retention and disposition of tax collectors’ records are governed by the Municipal Records Retention and Disposition Schedule promulgated under the Municipal Records Act of 1968. The municipality must declare its intent to follow the schedule by ordinance or resolution. All records in the hands of the tax collector at the expiration of his term or settlement of the final duplicates should be turned over to the secretary of the municipality for safekeeping. As public records they are public property and should remain in public custody.

The tax collector is required to make periodic reports to the school district. These reports are due by the tenth day of each month for the previous month’s activity. The school district requires tax collectors to pay over tax receipts whenever total collections exceed \$5,000, but still requires only a single written report for each month. Each remittance which is submitted without a monthly report shall be accompanied by a statement totaling the category and amount of tax revenues being remitted. The tax collector is also required to submit a Tax Collector’s Monthly Report to Taxing Districts even if no taxes were collected for the month. (See Sample Forms - Appendix B).

Duplicate sets of the end-of-year reports are prepared for each tax collector. Totals are verified by the tax collector and the reports are dated and signed by the tax collector and returned to the school district. One copy of each of the reports is maintained by the tax collector.

NOTICE of SHERIFF SALES

The sheriff is responsible for the sale of property to satisfy many kinds of debts other than taxes. Any sheriff's sale divests the lien of all taxes. It is the duty of the tax collector with unpaid taxes outstanding against any land advertised for sale by the sheriff to notify the sheriff of the amount of unpaid taxes outstanding against the property.

Where a sheriff's sale produces sufficient funds to cover outstanding tax liens, those liens where notice has been provided take priority over claims of other judgment creditors. The sheriff pays the taxes out of the proceeds immediately after payment of the costs of the sale.

TAX DUPLICATE

The tax duplicate is the basic tool of the tax collector. It is the official list of all properties and persons taxable for the current year, indicating the amount of tax due on each.

The tax duplicate when issued to the tax collector constitutes his/her warrant for the collection of taxes levied in the duplicate. The warrant is the legal authority issued to the tax collector by the school district to proceed to collect the taxes listed on the duplicate and empowering the tax collector to apply statutory procedures to enforce collection. The warrant remains in force until the complete settlement of all taxes in the duplicate is made with the school district. Warrants are issued solely to the individual named and cannot be used by another person unless the individual is appointed a deputy. The tax collector is prohibited from collecting taxes that do not appear on the duplicate. The tax collector has no duty or power to alter duplicates placed in his charge for collection of taxes. Any alteration or addition to the duplicate must come from the school district.

The tax duplicate is prepared by the school district. Duplicates for school district taxes are furnished to the local tax collector by July first of each year. This is to ensure billing of school taxes soon after the school fiscal year begins on July 1.

The school district must make settlement with the tax collector for the current year's duplicate before the duplicate of any succeeding year can be delivered to the tax collector.

INTERIM REAL ESTATE TAXES

Additions to the duplicate may be made during the year after major improvements to a parcel and/or building have been completed. The county assessment board certifies the assessment change to the school district. The school district sends the additions to the duplicate to the tax collector. All affected taxpayers are to be sent interim tax notices by the tax collectors within ten days after receipt of duplicate additions. The additional

valuation is taxed at the school district's tax rate reduced proportionately to the number of months remaining in the fiscal year.

Any additional tax bills mailed will receive the two-month discount, flat period and penalty period for payment.

SPLIT REAL ESTATE TAXES

When land parcels are split, the county assessment board certifies the assessment change to the school district. Splits are billed by the school district twice a year. April splits are included in the July 1st duplicate if received in sufficient time, or a one year additional billing is done. July splits are usually received in October and are billed separately for one year.

Any additional tax bills mailed will receive the two month discount, flat period and penalty period for payment.

TAX NOTICE

The tax notice is the second important document in the tax collector's duties. It is the official notice to the taxpayer that taxes for the current year are due and payable.

Within thirty days after receiving a tax duplicate from the school district, or not later than fifteen days after the duplicate of taxes assessed is issued and delivered by the school district to the tax collector if such delivery is after the sixteenth day of June, the tax collector must mail tax notices to every person appearing on the duplicate. This time limit can be extended by the school district.

The tax notice must contain the following information:

1. Date of the tax notice
2. Rate or rates of taxation
3. Valuation and identification of the real property of the taxpayer
4. Amounts of real and personal property and per capita taxes the taxpayer is billed for the current year
5. The total amount of taxes the taxpayer owes for the current year
6. A request for payment of the taxes
7. Statement of the time and place where taxes can be paid
8. Dates for discount, face and penalty periods

The law specifically allows taxes from more than one taxing district to be included on a single tax notice.

Where a single taxpayer owns more than one parcel of real estate within a taxing district, a separate tax notice must be sent for each parcel.

The registered owner of real property at the time when the taxes were assessed against the property is liable for the payment of taxes on the property.

The tax notice is to be mailed or delivered to the last known post office address of each of the taxable properties. The tax collector's responsibility for giving notice ends when he/she has taken this action. Failure to receive a tax notice does not relieve any taxpayer from liability for prompt payment of taxes imposed by the school district. The taxpayer is to be charged with his taxes as though he had received notice, and all necessary enforcement steps taken to ensure payment.

Any joint tenant, tenant in common or coparcener of real estate has the right to pay his proportionate share of the amount of taxes due to real estate held jointly. The tax collector must receive these partial payments and provide a receipt. The interest of any such part owner is then not affected by any proceeding or sale to enforce payment of taxes by the other persons holding interest in the property.

The school district reserves the right to choose the contractor for the printing of its bills as well as the choice of mailing format (self-mailers, first class presort permit #, etc.) when the tax collector does not prepare his/her own bills. No manual bills shall be prepared by the tax collector without express authorization of the school district. This includes any manual changes to bills.

The school district also reserves the right to use mortgage servicing company tapes, automatic payment tapes, bar coding and any other new technological methods.

DISCOUNT and PENALTIES

The Local Tax Collection Law establishes the discount and penalty schedule.

Discount: 2% if the whole amount of the tax is paid within two months after the date of the tax notice.

Flat: The full amount of tax if paid during the two months following the end of the discount period.

Penalty: 10% added to the face amount for all taxes not paid within four months after the date of the tax notice.

The "date of the tax notice" is interpreted to mean the date the notice is mailed to the taxpayer, not the date printed on the notice, if that is different.

The two percent discount for early payment of taxes has been found constitutional by the courts. It was enacted for the welfare of taxing bodies and can be treated as a collection fee, since it has the effect of producing immediate revenue for school district purposes.

The penalty added to the tax after four months becomes part of the tax due. It is included in the base on which all other delinquent interest and penalties are calculated.

The discount and penalty schedule applies to all real estate taxes.

Discounts are not permitted on taxes paid on an installment basis.

Tax collectors must apply the penalty amount after the four-month period has elapsed. Tax collectors have no authority to excuse penalties where tax notices have not been received, nor where assessments are being contested by the property owner. The school district has power to grant exonerations for mistakes and must make refunds where property assessments are lowered upon appeal. These actions emanate from the school district itself; the tax collector has no authority to make these decisions.

PAYMENT of TAXES

Taxes are due and payable as of the date of the tax notice. At that time, they become a legal obligation of the taxpayer. Only legal tender money can be used to pay taxes. Legal tender has been defined by Congress as United States coins and currency and federal reserve notes. These constitute legal tender for all debts, public charges, taxes and dues.

There is not authority for a tax collector to receive any commodities or an individual's promissory note in payment of taxes. The only exception to the rule requiring legal tender payment is the authority of the school district to deduct from any payment of claims against the district to an individual any delinquent taxes then owing it.

Ordinarily, personal checks or money orders are accepted by tax collectors in payment of taxes. However, these do not constitute legal tender. Acceptance of a check from a taxpayer is at most only a conditional payment of taxes; the taxes are not considered fully paid until the check has cleared. The lien of taxes continues until the check has been honored by the paying bank. Although the majority of taxes are now paid by check, the practice of accepting checks does not constitute valid payment of taxes until the check is paid. When the tax collector gives a receipt for payment of taxes by check, the validity of the receipt is dependent upon the check being honored and the funds paid into the collector's account.

TAX RECEIPTS

The tax collector is required to furnish a receipt for all payments. Where payment is made by mail, a receipt is required only when the taxpayer encloses, with his payment, a self-addressed stamped envelope for the return of the receipt.

The receipt must contain the name of the taxpayer, school district levying the tax, and identification of the real property. It must be marked with the date of payment and the amount of real estate and personal taxes paid, stated separately. A separate receipt must be issued for each parcel of real property. The tax collector must keep a record of each receipt of the bill or stub, with the same information given in the receipt.

Giving receipts is considered an important part of the tax collector's duties. The legislature has provided a specific penalty for failure to comply with requirements concerning tax receipts.

TAX CLAIM BUREAU

By January 15 of each year it is the duty of the tax collector to turn over to the county tax claim bureau a list (with a description of property as it appears in the tax duplicate together with the flat amount of such taxes) of all properties against which taxes are levied, the whole or any part of which are due and payable in the calendar year, which remain unpaid as of December 31.

The tax claim bureau shall charge \$15.00 and $\frac{3}{4}$ of 1% interest for the month beginning with the month following said return date (9% yearly).

ERRORS

If the amount of tax listed on the duplicate is incorrect, the tax collector has no authority to correct the error. The tax collector must accept in payment the exact amount shown on the duplicate. Refunds of taxes paid in error may be made only by the school district. The tax collector has no authority to make refunds. The tax collector is not personally liable for taxes collected in error as long as it is done under a proper warrant from the school district.

Any taxpayer who discovers an error in his tax bill has the right to recover any excess paid. The full amount of the tax on the bill should be paid under protest, and a written claim filed with the school district. This claim must be filed within two years of the tax payment.

ASSESSMENT APPEALS

Assessment appeals do not halt the timely collection of real estate taxes on the basis of the current value listed in the duplicate. The taxpayer may pay the amount billed **under protest**, and in this case the tax collector must deliver the note of written protest to the school district. If the assessment is reduced on appeal, the excess must be returned to the taxpayer by the school district.

EXONERATIONS

An exoneration is an official action of the school district to discharge the tax collector from the duty of collecting a particular tax. Exoneration does not relieve the liability of the taxpayer. It simply means the tax collector will not be held accountable for that particular tax in settlement of the duplicate.

The power to exonerate the tax collector from responsibility for certain taxes rests with the school district. Exonerations are granted under certain conditions “as seem justifiable to the school district.” The school district may exercise its own discretion in deciding whether or not to grant exonerations.

Exonerations may be granted for:

1. Uncollectible occupation and per capita taxes
2. Mistakes
3. Indigent persons
4. Unseated lands
5. Deaths
6. Removals

Exonerations were customarily thought to apply only to per capita taxes, except for the categories of mistakes and unseated lands, since collection of delinquent real estates taxes could be enforced through sale of parcel. However, a recent county court decision opens the possibility of taxing districts granting exonerations for real estate taxes owed by indigent persons. The power to grant such exonerations rests with the discretion of the school district. There is no definite statement guaranteeing tax collectors exoneration for uncollected per capita taxes.

When exonerations are granted, the clerk or secretary of the school district enters the names of all taxpayers, reason for exoneration, amount of tax involved and date of action on a record. The clerk or secretary issues a certificate to the tax collector, stating the nature of tax and the amount exonerated for purposes of settlement.

Exoneration does not in any way have the effect of discharging or limiting the liability of the taxpayer for the tax, but all methods of enforcing collection of the tax are to be continued as if no exoneration had been made. However, these enforcement procedures

are to be pursued by the school district since the tax collector is prohibited from collecting taxes from which he has been exonerated. The school district may turn exonerated per capita taxes over to its delinquent tax collector for collection.

REMINDER NOTICE

The school district will prepare notices and, on or before November 15, the tax collector will mail a reminder that taxes have not been paid and are in the penalty period.

SPECIAL COLLECTOR

On or before the first Monday of July, the board of school directors may appoint one or more delinquent tax collectors to collect all delinquent school taxes from which the regular tax collector has been exonerated, except for those taxes returned to the county tax claim bureau. The delinquent tax collector has all the powers of a regular tax collector. His/her compensation is set by the school district. There is no authority to exact an additional fee from the delinquent taxpayers to compensate the delinquent tax collector for his services. Any additional compensation must come from the tax receipts.

The school district can designate a person or agency to collect delinquent taxes. Such person or agency becomes a special delinquent tax collector.

REMITTANCE of TAX RECEIPTS

At a minimum, the tax collector is required to remit tax receipts to the treasurer of the school district on or before the tenth day of every month. During greatest collection periods, the school district requires collectors to remit tax receipts whenever total funds collected exceed \$5,000. The minimum monthly payments are mandatory and are required by the school district.

Failure of the tax collector to make the required payments cannot result in forfeit of compensation but since commissions are based on collections, compensation can be delayed. Any tax collector illegally withholding funds owing to the school district becomes subject to criminal penalties and removal from office.

All tax funds in the hands of the tax collector should be kept in a bank account. The tax collector and his surety are responsible for these funds.

Funds may be deposited in an interest-bearing account before they are paid over to the school district. The tax collector only serves as trustee of the funds, and any interest earned on the tax moneys belongs to the taxing district, not to the tax collector. Interest earned should be credited to the proper taxing district and remitted annually to the school district.

For his own protection, the tax collector should avoid any substantial accumulation of funds.

DEPOSITORY

The tax collector must notify the school district, in writing, of the name of the depository used, the type of account (checking, savings, etc.), account number and whether county, municipal and school district funds are being combined in such account. The tax collector must promptly notify the school district when the account or depository has been changed. (See Sample Form - Appendix B).

APPENDIX A

**Tax Collector Compensation Resolution
2022-2026**

The Board of School Directors of the Hamburg Area School District hereby establishes the Tax Collector Compensation for the time period 2022-2026 as follows:

- A. Tax collector shall be compensated at an annual salary of \$1,000 per year. Payment shall be made by July 31.

- B. In addition to A. above, tax collector shall be compensated at the rate of:
 - \$1.50 per Real Estate tax bill collected,
 - \$.25 per Real Estate installment tax bill collected,
 - \$1.00 per Per Capita tax bill collected, and
 - \$.50 per Delinquent Per Capita tax bill collected by the delinquent per capita tax collector.

During July, August, September, and October, tax collector shall receive bi-weekly compensation for taxes collected and turned over to the School District. During the other eight months of the year, compensation shall be paid on the last payroll date of the month.

In the event that the Board of School Directors does not levy a per capita tax, the per bill compensation listed above for the per capita tax shall not be paid.

In the event that real estate property taxes are eliminated or reduced to some percentage of the amount levied in 2016, the per bill compensation shall be eliminated or reduced to the same percentage.

- C. In addition to A. and B. above, tax collector shall be paid a 5% commission on all taxes collected in the 10% penalty period.

- D. Effective July 1, 2018, tax collectors shall be entitled to additional compensation as set forth:
 - Hamburg Borough - \$652.00
 - Perry Township - 451.00
 - Shoemakersville Borough - 220.00
 - Tilden Township - 587.00
 - Upper Bern Township - 340.00
 - Upper Tulpehocken Township - 339.00
 - Windsor Township - 410.00

Payment shall be made by July 31.

APPENDIX B

DATE:

TO: HAMBURG AREA SCHOOL DISTRICT

I authorize the following person(s) to pick up bills or other tax information in my absence:

TAX COLLECTOR SIGNATURE

DATE

TO: All Tax Collectors

FROM: Business Manager

DATE: ___/___/___

SUBJECT: TAX ACCOUNT FOR SCHOOL COLLECTIONS

Please provide the following information regarding the tax account you use for school collections.

TAX COLLECTOR _____

TOWNSHIP/BOROUGH _____

DEPOSITORY BANK _____

ACCOUNT NUMBER _____

TYPE OF ACCOUNT _____

(Please specify if account is checking, money market, etc.)

INTEREST BEARING OR NOT _____

(Please specify yes or no)

All information will be kept confidential for school purposes only.

Thank you.

HAMBURG AREA SCHOOL DISTRICT

INVOICE

TAX COLLECTOR REIMBURSEMENT

REIMBURSEMENT

\$ _____

POSTAGE AND ENVELOPES

PAID AFTER SCHOOL BOARD APPROVAL

RECEIPTS MUST BE ATTACHED

DATE: _____ SIGNATURE _____

(TAX COLLECTOR)

TOWNSHIP/BOROUGH _____

HAMBURG AREA SCHOOL DISTRICT
TAX COLLECTOR'S SUMMARY OF COLLECTIONS & COMPENSATION

TAX COLLECTOR'S SIGNATURE _____ TODAY'S DATE _____

BOROUGH/TOWNSHIP _____ DATE(S) OF COLLECTION _____

ACCT NUMBER	TYPE OF TAXES	TAX DUPLICATE FLAT AMOUNT	DISCOUNT	PENALTY	CASH AMOUNT
CURRENT YEAR TAX - INCLUDE ANY TAXES BILLED FROM 7/1 TO 6/30 OF THIS SCHOOL YEAR					
6111	Real Estate*	\$ -	\$ -	\$ -	\$ -
6112	Interims	\$ -	\$ -	\$ -	\$ -
6120 6141	Per Capita	\$ -	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -	\$ -
PRIOR YEAR TAX - INCLUDE ANY TAXES BILLED TO AND NOT PAID IN PRIOR SCHOOL YEAR					
6111	Real Estate	\$ -	\$ -	\$ -	\$ -
6112	Interims	\$ -	\$ -	\$ -	\$ -
TOTAL TAXES RECEIVED		\$ -	\$ -	\$ -	\$ -

* (include current real estate adds and splits in current real estate column)

Exonerated Real Estate \$ _____ -
 Exonerated Per Capita \$ _____ -

COMPENSATION

<u>NUMBER/BILLS</u>			<u>RATE PER BILL</u>	<u>COMPENSATION</u>
_____	Current Real Estate	@	\$1.50/bill	\$ _____ -
_____	Current Year Interims	@	\$1.50/bill	\$ _____ -
_____	Current Per Capita	@	\$1.00/bill	\$ _____ -
_____	Prior Year Real Est.	@	\$1.50/bill	\$ _____ -
_____	Prior Year Interims	@	\$1.50/bill	\$ _____ -
TOTAL				\$ _____ -
\$ _____ -	Cash Amount in 10% Penalty Period @ 5% Commission			+ \$ _____ -
TOTAL COMPENSATION				\$ _____ -

PAY DATE _____ 10-2330-115-000-000000-000 # _____

HAMBURG AREA SCHOOL DISTRICT
TAX COLLECTOR'S SUMMARY OF COLLECTIONS & COMPENSATION
INSTALLMENT COLLECTIONS

TAX COLLECTOR SIGNATURE: _____ TODAY'S DATE: _____
 BOROUGH/TOWNSHIP: _____ COLLECTION DATES: _____
 DEPOSIT AMOUNT: _____ DEPOSIT DATE: _____
 BANK NAME: _____

ACCT #	TYPE OF TAXES	TAX DUPLICATE FLAT AMOUNT	PENALTY	CASH AMOUNT
CURRENT YEAR TAX				
6111	Real Estate*	\$ -	\$ -	\$ -
	TOTAL	\$ -	\$ -	\$ -

Bill Numbers: _____

COMPENSATION

<u>NUMBER/BILLS</u>	<u>TAX</u>		<u>RATE PER BILL</u>	<u>COMPENSATION</u>
_____	Current Real Estate	1st Inst	@ \$1.50/bill	\$ -
_____	Current Real Estate	2nd Inst	@ \$0.25/bill	\$ -
_____	Current Real Estate	3rd Inst	@ \$0.25/bill	\$ -
			TOTAL	\$ -
\$ -				\$ -
	Cash Amt in 10% Penalty Period @ 5% Commission +			\$ -
	(penalty commission paid only after 10/31)			\$ -
	TOTAL COMPENSATION			\$ -

Tax Collector's Monthly Report to Taxing Districts
 July 2022
 BOROUGH or TOWNSHIP - Tax Collector

	Current Real Estate	Current Interim	Current Exception	Prior Year Real Estate	Prior Year Interim
A. Collections					
1. Balance Collectable - Beginning of Month	-	-	-	-	
2A. Additions: During the Month (*)	-	-	-	-	
2B. Deductions: Credits During the Month (from Line 17)	-	-	-	-	
3. Total Collectable	-	-	-	-	
4. Less: Face Collections for the Month	-	-	-	-	
5. Less: Deletions from the List (*)	-	-	-	-	
6. Less: Exonerations (*)	-	-	-	-	
7. Less: Liens / to Tax Claim	-	-	-	-	
8. Balance Collectable - End of Month	-	-	-	-	
B. Reconciliation of Cash Collected					
9. Face Amount of Collections - <i>(must agree with line 4)</i>	-	-	-	-	
10. Plus: Penalties	-	-	-	-	
11. Less: Discounts	-	-	-	-	
12. Total Cash Collected per Column	-	-	-	-	
13. Total Cash Collected - (12A + 12B + 12C + 12D) >>>					

