

SECTION: FINANCES

TITLE DELINQUENT TAXES

ADOPTED: AUGUST 18, 2014

REVISED:

FORMERLY 8340

TURKEYFOOT VALLEY AREA SCHOOL DISTRICT

606.2 DELINQUENT TAXES

1. Delinquent taxes; Appointment of Collector, Etc. See School Laws of Pennsylvania, Section 686.
2. All incoming checks must be recorded by the Board Secretary before being passed on to the Business Administrator.
3. Collection Procedure for Delinquent Real Estate Taxes. Each local tax collector shall, not later than the year succeeding that in which the taxes were assessed and levied, make a return to the Somerset County Commissioners of all School District taxes of seated lands that are unpaid and for which no liens are filed. The returns shall contain a description of the real estate sufficient to identify the property, with the name of the owner or reputed owner against whom the taxes were to identify the property, with the name of the owner of reputed owner against whom the taxes were assessed and levied, the amount of the taxes unpaid and the year during which the taxes were assessed and levied, the amount of the taxes unpaid and the year during which the taxes were assessed and levied. The tax collector shall, at the same time, provide the District with a duplicate or exact copy of this listing for verification with the District tax records. After the local tax collector has made this return, the responsibilities and authority to collect this tax included on the return is terminated and the tax collector shall be entitled to exoneration for them in making final settlement with the District. After receiving the return, the Somerset County Commissioners shall certify it to the Somerset County Treasurer, who is authorized and empowered to receive and collect the unpaid taxes, and who shall sell the properties upon which taxes were assessed and levied to secure payment of such taxes as are unpaid and the occurring costs and interest as provided by the County Return Act. The County Treasurer shall keep a record of all taxes so received or collected and at least quarterly pay the same over to the District, less the costs and charges to which the County Treasurer is entitled.
4. Collection of Delinquent Earned Income Tax. In the even a taxpayer fails to file a return or, if a return is filed by payment is insufficient, the tax collector shall notify the taxpayer and subsequently assess the amount of tax estimated to be due, and the tax collector may then proceed to collect such taxes by any means permitted by law. In the event a return for earned income tax is not filed, the tax collector shall first notify the taxpayer of such failure to file return. If the taxpayer fails to provide evidence that tax should not be paid, the tax collector shall then proceed to assess the amount of earned income tax due, which shall be estimated by the tax collector based upon all evidence available to the tax collector, including evidence of returns filed by the taxpayer with the

State of Federal governments. The notice of assessment to the taxpayer shall advise the taxpayer that he can appeal such assessment to the School Board.

If the taxpayer does not present evidence to the School Board to show that the tax should not be paid, the School Board shall notify tax collector, and the tax collector may notify the taxpayer that an attachment will be sent to the taxpayer's employer. If such notice of intended attachment is given to taxpayer, the tax collector may send notice of attachment to taxpayer's employer.

If attachment sent to the employer does not result in payment, the tax collector may send a notice to the taxpayer's spouse that an attachment will be sent to the employer of the taxpayer's spouse. If such notice is sent, the tax collector may then send an attachment to the employer of the taxpayer's spouse.

If a return is filed by a taxpayer, but the tax indicated thereon is not paid, the tax collector shall first notify the taxpayer of the failure to pay the taxes which are due. If this notice does not result in payment, the tax collector may proceed to give the notice of intent to send an attachment to the taxpayer's employer. If this notice does not result in payment, the tax collector may send an attachment to the taxpayer's employer and, if payment is not received as a result of such action, the tax collector may notify taxpayer's spouse of intent to send attachment to the employer of taxpayer's spouse. If such action does not result in payment, and if the tax collector can then proceed to send the attachment notice to the taxpayer's spouse's employer. Nothing herein shall preclude the School District and the tax collector from proceeding to collect taxes by filing a suite preclude the School District and the tax collector from proceeding to collect taxes by filing a suit before the District Magistrate, filing a municipal claim or any other method permitted by law.

Reviewed 6/28/01, 6/19/06