



Book	Policy Manual
Section	600 Finances
Title	Tax Levy and Collection
Code	605
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### **Authority**

The Board of School Directors (“Board”) of Springfield School District (“District”) shall annually determine and establish local real estate and other taxes as authorized by the School Code or Act 511 or as authorized by other legislation. It shall provide the means to assess and collect such taxes.[\[1\]](#)[\[2\]](#)[\[3\]](#)[\[4\]](#)[\[5\]](#)[\[6\]](#)[\[7\]](#)[\[8\]](#)[\[9\]](#)[\[10\]](#)[\[11\]](#)[\[12\]](#)

Real estate taxes as provided for in the School Code shall be collected by the elected and properly bonded tax collectors.

Other taxes shall also be collected by the elected and properly bonded tax collectors.

### **Delegation of Responsibility**

It shall be the responsibility of the designated District employee to ascertain that the tax collectors are properly bonded and s/he shall submit such information on estimated collections as may be required to set proper bond.[\[10\]](#)

All monies received by the tax collectors shall be deposited intact on the day of receipt or the next business day and all receipts shall be supported by documentary evidence.

Bank lockboxes at approved depositories will be used for the collection of taxes to expedite cash flow and add a level of security to District funds.

Appeals arising from these practices shall be determined by Board action.

The Board may direct the Administration to publish in one or more newspapers circulated within the District and/or on the District’s website the names of the property owners in the District whose delinquent real estate taxes have been forwarded to the Delaware County Tax Claim Bureau for processing and collection. In addition, the Board authorizes the Solicitor, with administrative approval and direction, to pursue legal action to

collect delinquent real estate taxes from selected accounts.

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Legal

[1. 24 P.S. 602](#)

[2. 24 P.S. 603](#)

[3. 24 P.S. 672](#)

[4. 24 P.S. 673](#)

[5. 24 P.S. 674](#)

[6. 24 P.S. 676](#)

[7. 24 P.S. 679](#)

[8. 24 P.S. 680](#)

[9. 24 P.S. 683](#)

[10. 24 P.S. 684](#)

[11. 53 P.S. 6926.312](#)

[12. 53 P.S. 6926.322](#)