

All delinquent school taxes so certified to the Board in any district of the third class by any school tax collector shall be collected by said Board as provided by law.

The Board may annually, on or before the first day of July in each year, appoint one or more suitable persons as delinquent tax collectors to collect any and all school taxes from the collection of which the original tax collector has been exonerated in accordance with the laws of this Commonwealth and which taxes still remain unpaid upon any of the school tax duplicates, other than such unpaid school taxes as shall have been filed as liens in the office of the prothonotary, or have been returned to the Lebanon County Tax Claims Bureau.

Collectors of delinquent school taxes, so appointed, shall give bond in the same manner as required of the original tax collector, and shall be paid such compensation as established by the Board.

Every such collector of delinquent taxes shall be responsible and account to the Director of Business Affairs and eventually to the Board for all such taxes collected by him in like manner and in accordance with existing laws pertaining to school tax collection.

Delinquent Tax Collection Procedures

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 Lebanon County Tax Claims Bureau of all school district taxes of seated lands that are unpaid and for which no liens are filed. The return 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 assessed and levied, the amount of 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 other exact copy of this listing for verification with district tax records. After the local tax collector has made his return, s/he loses his/her responsibility and authority to collect the real estate taxes included on the return and s/he shall be entitled to exoneration for them in making final settlement with the district. After receiving the return, the Lebanon County Tax Claims Bureau shall certify it to the Lebanon County Tax Claims Bureau, who is authorized and empowered to receive and collect the unpaid taxes, and who shall sell the properties upon which such taxes were assessed and levied to secure payments of such taxes as are unpaid and the accruing costs and County Tax Claims Bureau shall keep a record of all taxes so received or collected and at least quarterly pay over the same to the district, less the costs and charges to which s/he is entitled.

<p>School Code 602, 603, 672 et seq, 680, 683, 684, 3011, 3015</p>	<p>Per Capita Taxes - Within fifteen (15) days of the time uncollected real estate taxes are submitted to the Lebanon County Tax Claim Bureau, the tax collector shall submit to the school district a list of uncollected per capita taxes for verification. Upon verification by the school district, the tax collector is relieved of all collection authority and the school district will then turn the list of uncollected per capita taxes to a delinquent tax collector hired by the district to pursue the collection of these uncollected taxes.</p> <p><u>Final Settlement of Tax Duplicates</u></p> <p>On or before the first day of June in the year succeeding that in which the taxes were assessed and levied, each local tax collector shall make a complete settlement of all school taxes for which s/he has collection responsibility. At that time, s/he shall file with the Director of Business Affairs an oath or affirmation in writing that s/he has made a true and just return of all school taxes collected by him/her.</p> <p>At the time of his/her final settlement, each tax collector shall be allowed a credit for taxes collected and paid over; for all unpaid taxes on real property, provided such property was properly returned to the Lebanon County Tax Claims Bureau; for all exonerations granted by the Board during the tax year.</p> <p>The final settlement shall be documented on forms provided by the district and supported by exoneration requests and any other documents that will serve to reconcile the accounts. Tax listings, summary sheets, exoneration requests and county return listings previously filed with the Board need not be duplicated for final settlement proceedings.</p> <p>Formal approval of final settlement with each tax collector shall be made by the Board at the regular or special meeting during the month of June, unless the time for such settlement is extended by resolution of the Board.</p> <p>Until the local tax collector makes final settlement of his/her school tax duplicate in the manner provided by the Local Tax Collection Law, s/he shall not be entitled to the duplicate or duplicates of the district for any succeeding year during his/her term, and a tax collector shall be appointed in his/her stead in the manner provided by law.</p>
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