

FAIRFIELD AREA SCHOOL DISTRICT  
Guidelines

TAX COLLECTION

8360

Definitions

- A. Tax Year - The tax year for Real Estate and Occupation Tax purposes is the fiscal year beginning July 1 and ending the following June 30.
- B. Taxable - Any resident who attains the age of eighteen (18) on or before the first day of the tax year.
- C. Resident - The term "resident", as used in the Occupation Tax resolution shall apply to anyone who resides , lives, dwells, or makes his or her home within the School District, whether on a temporary or permanent basis.
- D. Personal Taxes - Personal taxes covered under the exemption section of the Administrative Guidelines include occupation taxes as specified under Pennsylvania Law 1257 No. 511 (hereafter referred to as Act 511).
- E. Exemption - An exemption is an official action by the taxing authority to discharge the taxpayer from liability for certain specified taxes.
- F. Exoneration - An exoneration is an official action by the taxing authority to discharge the tax collector from liability for collecting certain specific taxes.

TAX COLLECTION Process

It is the intent of the Fairfield Area School District to collect all taxes levied by the Board of School Directors. The Guidelines for the processing and collection of real estate taxes as provided for in the School Code, and occupation assessment taxes as provided under Act 511 shall be as follows:

Responsibilities

1. Assessor's Office

The Assessor's Office will provide assessed values of the occupations of all residents and for all real estate located in the Fairfield Area School District. Included will be any additions, changes and/or deletions of individual assessments and of existing real estate on the tax duplicates.

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2. School District

- A. The School District will levy taxes based on assessed values provided by the Assessor's Office. Tax notices will be prepared by the District and supplied to the tax collectors for distribution to taxpayers.
- B. Any person who establishes residency in the Fairfield Area School District after the printing of the tax duplicate but prior to December 1 will be added to the list of taxables and a bill will be generated by the District and forwarded to the tax collector for distribution.
- C. Any person who establishes residency in the Fairfield Area School District after December 1 will be added to the list of taxables for the following tax year.
- D. Any changes in occupation assessment (up or down) which the Assessor's Office recognizes as occurring in the School District's change period - July 1 through August 31, and those recognized by the Assessor's Office as occurring within the forty (40) day appeal period, shall be accepted by the School District, and forwarded to the tax collector for processing.
- E. The School District will accept all deletions of individuals from the tax rolls, received from the Assessor's Office throughout the fiscal year, until the settlement of the tax duplicate.
- F. The Business Office staff of the School District shall verify/audit reports received from tax collectors and shall make payment to the tax collectors for their services. Payments shall be processed with the District's payroll using the same time lines.
- G. The District will, upon request, extend the tax collector's authority and obligation to collect taxes on the duplicates in their possession beyond his/her elective term.

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3. Tax Collectors

A. The tax collectors shall distribute the tax notices to the taxpayers and handle the collection of taxes. Real estate tax notices returned to the collectors with a forwarding address are to be remailed to the new address, regardless of location. Personal tax notices returned to the collectors with a forwarding address within Adams County are to be remailed to the new address. Personal tax notices returned to the collectors with a forwarding address outside Adams County will not be remailed. Instead the tax collector will provide that information to the County Assessor's Office for removal off of the duplicate.

B. Tax Bill Due Dates

1. Original Tax Bills (Dated July 1)

The amount of tax to be collected will be determined by the date when the total payment is received. For tax bills dated July 1, a two percent (2%) discount will be given if paid by August 31. Taxes paid from September 1 through October 31 shall be collected at par, while taxes paid on or after November 1 will have a ten percent (10%) penalty added.

2. Interim Real Estate Tax Bills

Interim real estate tax bills will be generated throughout the year as received from the County Assessor's Office. They will be dated the first (1st) or the fifteenth (15th) of the month depending on when the information is received. A two percent (2%) discount will be given on all interim property taxes paid within two (2) months of the date of the notice. Interim property taxes paid during the two (2) months following the end of the discount period will be collected at par, while interim property taxes not paid within four (4) months after the date of the notice will have a ten percent (10%) penalty added.

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3. Supplemental Personal Tax Notices

Supplemental personal tax bills will be generated throughout the year as received from the County Assessor's Office. They will be dated the first (1st) or the fifteenth (15th) of the month depending on when the information is received. A two percent (2%) discount will be given on all supplemental personal taxes paid within two (2) months of the date of the notice. Supplemental personal taxes paid during the two (2) months following the end of the discount period will be collected at par, while supplemental personal taxes not paid within four (4) months after the date of the notice will have a ten percent (10%) penalty added.

C. Partial Payments

Tax collectors may continue to accept partial payments throughout the year and remit them to the District when they are paid in full. Tax collectors may remit all partial payments to the District only in last report prior to settlement. Partial payments shall be considered collected at penalty regardless of when the actual payments were made.

D. Uncollected Taxes

Property taxes not paid by April 30 shall be turned over to the Adams County Tax Claim Bureau for processing. Interim property taxes billed between July 1 and November 1, not paid by April 30 shall be turned over to the Adams County Tax Claim Bureau for processing. Interim property taxes billed after November 1 and not paid by April 30 of the following fiscal year shall be turned over to the Adams County Tax Claim Bureau for processing. For example: an interim real estate bill originally generated in January 1995 would not be turned over to tax claim until April 30, 1996. Personal taxes not paid by April 30 shall be turned over to the District at settlement for forwarding to the delinquent tax collector.

E. Adding Names to the Duplicates

If the tax collector or deputy tax collector discovers a resident of the Fairfield Area School District over eighteen (18) years of age whose name is not on the tax duplicate, he/she is to report it to the appropriate assessor or the Adams County Assessor's Office.

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F. Making Changes in the Duplicate

The tax collector will be responsible for adding to, revising and/or deleting from their duplicate, changes received from the School District as indicated by the Assessor's Office.

G. Handling Revised Occupation Assessments

The District receives maintenance reports from the Assessor's Office indicating changes in occupation assessments.

1. Decrease in Occupation Assessment

- a. If an individual's occupation assessment is decreased during the appeal period, the District will forward that information (the maintenance report) to the tax collector, and authorize the collector to collect the tax at the lower amount. The tax collector shall take a copy of the original tax bill, revise the assessment and applicable tax amounts, and send the revised bill to the taxpayer. The original due dates will still apply.
- b. The tax collector is not required to revise and resend the tax bill if the individual receiving a change in assessment has already paid their occupation assessment tax. The individual may request a refund of the overpayment by sending a request to:

Business Office  
Fairfield Area School District  
4840 Fairfield Road  
Fairfield, PA 17320

\*\*\* Refunds must be requested in writing prior to the end of the tax year.

Tax Collectors may, but are not required to, notify individuals of the availability of tax refunds.

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2. Increase in Occupation Assessments

If an individual's assessed value increases during the appeal period a supplemental tax bill for the additional amount owed will be generated by the District and forwarded to the tax collector for distribution.

G. Depositing Tax Revenues Collected and Filing Reports with the School District.

Collected taxes shall be given to the School District biweekly when the sum exceeds \$10,000. Deposits in the tax collectors' accounts shall not exceed \$100,000 on any given day. A report shall be given to the Business Office by the 10th day of each month, detailing collections received during the previous month. The reports shall include the following information as a minimum:

- Name of taxpayer
- Bill number or Duplicate number
- Amount of tax paid at the par value
- Amount of tax paid

H. Settlement of Taxes

All tax collectors must file annual reports and settle their tax duplicates with the District on or before May 15.

Taxpayers

- A. It is the responsibility of every taxpayer to review their tax assessments for accuracy. Taxpayers need to inform the Assessor's Office of any changes in occupation status which may affect their occupation assessment. Request for changes in occupation assessment must be received in writing at the Assessor's Office no later than August 31, in order to be considered for a revised tax bill. Appeals made by taxpayers within forty (40) days after receiving a change in occupation assessment notice, and approved by the Assessor's Office, shall also be considered for a revised occupation tax bill.

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B. Payment of Taxes

It is the responsibility of every taxpayer to pay their taxes when they are due. Failure to pay taxes when due will result in penalties and additional collection costs to the taxpayer.

General Rules

Exemptions

The Board of School Directors of the Fairfield Area School District has the authority to exempt individuals/businesses from paying taxes, and/or direct the administration to bring to the Board for exemption the names of individuals/businesses meeting the following criteria.

A. Proof of Payment Elsewhere

1. Where, under the terms of this Administrative Guideline, "proof of payment of taxes elsewhere" is required, such proof shall be satisfied by the individual providing a receipted tax bill from the School District in which legal residence is claimed showing that the particular tax for which exemption is sought has been paid in the School District in which legal residence is claimed.
2. Taxable residents who submit proof of payment elsewhere shall be subject to exemption of taxes only in the first taxable year in which they become taxable residents.
3. Taxable residents who move out of the Fairfield Area School District anytime during the tax year are liable for payment of taxes.

B. Death During Tax Year

1. The surviving spouse, relatives and/or estate of any taxable resident who dies during the tax year shall be subject to exemption of any unpaid personal taxes of the deceased.

2. A copy of the Death Certificate must accompany the written request for exemption.

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C. Clerical/Processing Errors

In administering any program of this magnitude, clerical and/or processing errors will occur. Every attempt shall be made to minimize their occurrence. If a clerical and/or processing error by the School District, the Assessor's Office, or the tax collector is discovered, which if properly handled would have resulted in a change in the taxpayer's obligation, it will be corrected if possible.

D. Insufficient Tax Amount to Justify Bill

In cases where the interim or supplemental tax amount at par is less than the cost for tax collector compensation and postage fees, that tax obligation shall be considered exempt and a bill will not be generated and processed for collection.



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