

FAIRFIELD AREA SCHOOL DISTRICT

DELINQUENT TAXES

8350

- 8350.1 “...all unpaid school taxes assessed and levied upon real property upon which there is no personal property out of which the same can be collected, shall be certified by the tax collector to the secretary of the board of school directors, together with a proper description of the property upon which the same is levied, on or before the first day of June in each year. All delinquent school taxes so certified to the Board of School Directors in any school district of the fourth class by any school tax collector shall be collected by said Board as provided by law.” [24 PS 6-686 (a)]
- 8350.2 “The board of school directors in such school district may annually, on or before the first day of July in each year, appoint one or more suitable persons, as delinquent tax collectors, in said school district 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 county commissioners for sale...” [24 PS 6-686 (b)]
- 8350.3 “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 commissions or compensation as is paid the regular collector....Such commissions or compensation shall be paid by proper orders drawn on the school treasurer as other accounts are paid by the school district. Every such collector of delinquent taxes shall be responsible and account to the board of school directors for all such taxes collected by him in like manner and in accordance with existing laws pertaining to school tax collections” [24 PS 6-686 (c)].