

TURKEYFOOT VALLEY AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE FINAL SETTLEMENT OF TAX
DUPLICATES

ADOPTED: AUGUST 18, 2014

REVISED:

FORMERLY 8360

606.3 FINAL SETTLEMENT OF TAX DUPLICATES

1. On or before the first day of May in the year succeeding that in which the taxes were assessed or levied, each local tax collector shall make a complete settlement of all taxes for which that office has collection responsibility. At that time a written oath or affirmation, stating that the true and just return of all school taxes has been made, shall be made with the School Board Treasurer.
2. At the time of this 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 Somerset County Commissioners; for all exonerations granted by the Board during the tax year and for exonerations for all per capita taxes granted by the Board upon affirmation of the tax collector that wage attachments for such taxes has been made.
3. The final settlement shall be documented and supported by exoneration request, delinquent collector's certificates and other documents that will serve to reconcile the accounts.
4. Formal approval of final settlement with each tax collector shall be made by the Board at a regular or special meeting during the month of June unless time of such settlement is extended by resolution of the Board.
5. Until the local tax collector makes final settlement of school tax duplicate in the manner provided by the Local Tax Collection Law, this tax collector shall not be entitled to the duplicate or duplicates of the District for any succeeding year during said term, and another tax collector shall be appointed in the manner provided by law.

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

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