

JERSEY SHORE AREA SCHOOL DISTRICT

SECTION: FINANCES

TITLE: DELINQUENT TAXES

ADOPTED: December 6, 2010

REVISED:

606.1. DELINQUENT TAXES	
1. Purpose	<p>The district is required to collect taxes which it levies, and the Board believes that it is in the best interest of the school district, its programs, and its residents that every lawful method be used to collect its levied taxes.</p> <p>The Board further believes that all residents in its district should be treated equally with respect to payment of the established taxes.</p>
2. Authority	<p>The Board establishes that all lawful methods shall be used to facilitate the collection of taxes levied by the district and that the following policy is adopted with respect to the collection of delinquent personal taxes.</p>
3. Guidelines	<p>When personal taxes are returned by the various district tax collectors as uncollected, the Business Manager and the solicitor shall, without further direction from this Board, institute suit thereon.</p> <p>Such suit shall be instituted when they have been returned as being uncollected for a period of two (2) years after the return thereof. The solicitor, with the assistance of the Business Manager, shall prosecute such suits to judgment and, upon reduction to judgment, shall pursue such further methods of collection, as deemed appropriate by the solicitor and Business Manager, of such judgment in such amounts as has been determined by the appropriate court to be due and payable.</p> <p>The Business Manager is directed to annually report to the Board the names of delinquent taxpayers for which suits are to be instituted in accordance with this policy.</p> <p>There shall be no exceptions to this policy unless approved by a majority vote of the Board in accordance with the law.</p>