

BERMUDIAN SPRINGS SCHOOL DISTRICT

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: March 14, 2006

REVISED:

	606. TAX COLLECTION
1. Authority	The Board believes that the tax burden should be shared by all eligible taxpayers, and collection policies and procedures shall be guided by that principle.
2. Delegation of Responsibility	All taxes shall be collected and remitted to the district Superintendent or designee within an appropriate time after collection, with a report detailing the sources of tax revenues.
SC 684	The Board Secretary shall be responsible to ascertain that a tax collector is properly bonded and shall submit information on estimated collection required to set proper bond. All monies received from the tax collectors shall be deposited on the day of receipt or as soon as possible, and all receipts shall be supported by documentary evidence.
3. Guidelines	Taxes that are levied for the coming school year become effective and fully payable as of July 1, the first day in the new fiscal year. Taxes are not prorated for a period of time less than the full year, and no refunds are made if taxes are paid and the taxpayer thereafter leaves the district. The tax duplicate, i.e., the official listing of all taxpayers and tax amounts due, is prepared for distribution as of July 1 in the new fiscal year. The district will add new citizens to the duplicate list as they become liable for tax payments, until October 1 of the fiscal year. <u>Assessment Appeals</u> Taxpayers who feel their assessments are improper may seek an adjustment in such assessment by contacting the Chief Assessor of the county for a period of no more than forty (40) days following receipt of assessment notice. School district personnel who work with the tax collection process shall request that the Chief Assessor review any changes in assessment with the district before approving any reductions in assessments.

The district establishes the following administrative appeal process to receive and make determinations on petitions from taxpayers relating to assessment, determination, or refund of an eligible tax: hearing and decision by a hearing officer appointed by the Board.

Exonerations

Only the School Board has authority to exonerate a taxpayer from the payment of taxes, and it shall be the policy of the Board to approve exonerations only in extreme and unusual circumstances.

Tax collectors may be exonerated from the collection of taxes due on their duplicates for persons who appear on the duplicate erroneously or for other valid reasons the School Board deems just and reasonable. When a tax collector has been exonerated from the collection of any tax, such action shall not have the effect of discharging or limiting the liability of the taxable.