

# THE SCHOOL DISTRICT OF PHILADELPHIA

SECTION: FINANCES

TITLE: TAX COLLECTION

ADOPTED: October 5, 2011

REVISED:

<p>1. Authority HRC 12-305</p> <p>SC 696(h)(3)</p>	<p style="text-align: center;">606. TAX COLLECTION</p> <p>The school taxes shall be collected as provided by law, at the same time, in the same manner, and with like authority, subject to the same discounts and penalties as other taxes collected in the City.</p> <p>All taxes collected on behalf of the district by any person or entity, including the City, are at all times the property of the district and shall be promptly paid following collection to the School Reform Commission for the benefit of the school district.</p> <p>References:</p> <p>School Code – 24 P.S. Sec. 433, 439, 658, 659, 660, 661, 662, 696</p> <p>Home Rule Charter – 12-305, 12-309</p> <p>School Reform Commission Policy – 605</p>
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