

# POLICY

2012

1333

By-Laws

## **SUBJECT: DUTIES OF THE TAX COLLECTOR**

The Tax Collector is appointed annually by the Board of Education and shall be covered by a bond. It shall be the responsibility of the District Tax Collector to perform the following duties:

- a) Prepares and mails tax notices;
- b) Uses suitable printed tax receipt forms as prescribed by the State Tax Commission;
- c) Collects taxes in the amount of the warrant, upon the issuance of the tax warrant by the Board of Education and penalty fees in accordance with the terms of such warrant;
- d) Turns over daily to the School District Treasurer all money collected by virtue of any tax list and warrant issued;
- e) Submits a report, certified by him/her to the Board of Education, showing the amount of taxes and fees collected along with the unpaid listing. The combination of taxes collected and uncollected shall equal the amount of the warrant;
- f) Turns over to the County Treasurer, prior to November 15, a list of unpaid taxes;
- g) Carries out such other duties of the position as prescribed in Education Law, Real Property Tax Law, or as established by the Regulations of the Commissioner of Education.

Education Law Sections 2126, 2130 and 2506  
Real Property Tax Law Sections 922, 924, 1322, 1330 and 1338  
8 New York Code of Rules and Regulations (NYCRR) Section 170.2  
Historical Note: Resolution 0.3.5-1 Alternate Means of Tax Collection 2/28/78

Adopted 1/26/10