

PENN ATTORNEYS

TITLE ALERT

DATE: 7/17/97

RE: SCHOOL TAXES

We seem to be experiencing some confusion over the period school taxes cover and how they should be reported on your requests for commitments or policies.

It makes no difference when the taxes come out, if they are billed along with city or county taxes, what the heading of the tax bill says, or what local proration practice is.

Please refer to Section 6-671 of the Pennsylvania School Code, 24 PS Section 6-671:

In all school districts of the second, third, and fourth class, the fiscal year shall begin on the first day of July in each year. Provided, That the board of school directors of any district of the second class may, by resolution adopted by two-thirds vote of the members thereof at a meeting of the board after not less than ten days' notice of the fact that such resolution would be presented for action at such meetings, fix the fiscal year of such school district so as to begin on the first day of January in each year instead of on the first day of July as hereinabove provided.

This would indicate that all school taxes for a district are for a fiscal year unless a second class district (only) votes otherwise.

Experience has taught that most assessor's offices are confused over this principle-please consult your school district solicitor.

PLEASE REPORT SCHOOL TAXES BY PERIOD COVERED.