**HAMBURG AREA SCHOOL DISTRICT**

**MONTHLY TAX COLLECTOR TIMELINE**

**MAY**

**PRELIMINARY REPORTS**

Tax collectors will receive the preliminary real estate list by email in the beginning of May. This is the final chance to make any address changes to the real estate lists before they are printed in June.

Tax collectors can only request address changes and removal of a name due to death. These changes should be entered into the Berks County Tax System by the tax collector. **It is very important that address changes between April and June are also sent to the District.** This is the only way to ensure the bills are mailed to the proper address. Name or transfer changes can only come from the Berks County Assessment Department STEB report. **All Real Estate changes must be sent to the District by JUNE 1st.**

**COLLECTOR INFORMATION FORMS**

Tax collectors must complete theCollector Infoform by **May 12th**. This form designates your office and contact information, address, and sitting hours to be printed on the tax bills. This form is available on the HASD website, www.hasdhawks.org under the Tax Collector webpage, and is also available on eTaxTrax under Home/Forms/Collector Info (pdf).

**JUNE**

**FISCAL YEAR END**

**June 10th is the CUT OFF DAY for the current fiscal year.** All money collected through June 10th must be remitted to the District along with your June Monthly Tax Collector Report as soon as possible after June 10th. You may accept and post payments after June 10th but the money can not be remitted to the District until July 1. These June 11th through June 30th payments are then listed as “**Prior Year”** on your July reports and are the first funds collected for the next fiscal year.

**END OF YEAR REPORTS and CONFIRMATION LETTER**

 June check register, bank statement, and cash reconciliation reports due by July 21.

Two sets of End of Year reports, including **all** paid and unpaid tax bills for the fiscal year, are emailed to the tax collectors for verification. Hard copies of the total pages are printed for the tax collector to sign. If the totals are correct, return one signed copy to the District and keep the other for your records. **Due date is July 28.** For the District’s audit, tax collectors will also receive a letter asking tax collectors to verify the monthly amount listed and their agreement with the total net taxes listed on the letter.

**TAX MILLAGE RATE for New Tax Year**

The School Board sets the tax millage at the second board meeting in June for the upcoming year beginning in July.

**JULY**

**2023-2024 TAX BILLS**

July real estate tax bills are billed on a fiscal year basis - July 1st thru June 30th. The Berks County Intermediate Unit (BCIU) prints the real estate tax bills by uploading tax information from the Berks County Assessment Office records. The BCIU prints the tax bills and mails them via bulk mail delivery before June 30.

Tax duplicates are available for viewing and printing on the BCIU eTax system.

**Real Estate due dates are:**

2% Discount July 1 – August 31

Flat Rate September 1 – October 31

10 % Penalty November 1 – December 31

**Real Estate installments are offered to ALL taxpayers. The due dates are:**

 Installment 1 July 31 (10% penalty begins on August 1st for 1st installment)

 Installment 2 September 30 (10% penalty begins on October 1st for 2nd installment)

Installment 3 October 31 (10 % penalty begins on November 1st for 3rd installment)

\*\*When the due date falls on a weekend or holiday, payment is due the next business day.\*\*

**DELINQUENT TAXES – BERKS COUNTY TAX CLAIM BUREAU**

Unpaid interims, exception, and split real estate tax bills dated **Aug 1 – Dec 31 with last day to pay of June 30** are due to the Tax Claim Bureau in July. Tax collectors shall run an unpaid real estate list and verify the totals. A completed Tax Claim Bureau cover sheet and the unpaid list from eTaxTrax, noting any ownership changes, must be given to the District **by July 10th**. Tax Claim adds a $15 fee and beginning August 1, interest of 3/4 of 1% per month is charged.

**AUGUST**

**INSTALLMENT COUPONS**

July installment payments must be posted **by August 7** so the installment coupons can be printed on a timely basis. Please verify that the 2nd and 3rd installment coupons you receive are printed correctly and mail them immediately.

**OCTOBER**

**October 31 is the final day to pay the flat amount on all July 1st bills.** Make sure all payments are posted to eTaxTrax to avoid printing reminders notices for these payments.

**NOVEMBER**

**REMINDER NOTICES**

BCIU prints reminder notices for unpaid July real estate taxes. These notices must be mailed by November 15.

**DECEMBER**

December 31st is the last day to accept payments for July 1st real estate bills.

**JANUARY**

**Tax collector collection summary reports for December and the monthly reports and Tax Claim Bureau cover sheets are due NO LATER THAN JANUARY 10th.**

**TAX CLAIM BUREAU**

Unpaid real estate taxes must be received by Tax Claim Bureau by January 15th of each year. Tax collectors should run an unpaid real estate list and verify the unpaid totals. A completed Tax Claim Bureau cover sheet and one unpaid list showing any ownership changes after July 1st shall be given to the the District **by January 10** of each year. Tax Claim adds a $15 fee and beginning February 1st, interest of 3/4 of 1% per month is charged.

If you receive a payment after you complete your reports, that payment must be sent to Berks County Tax Claim along with the unpaid report and cover sheets. If the check is payable to the tax collector, you should sign the back of the check and write “PAYABLE TO BERKS COUNTY TAX CLAIM BUREAU”. Include a copy of the bill with the check.

**MARCH**

**HOMESTEAD/FARMSTEAD APPLICATIONS**

By March 1 of each year, applications are due to the Berks County Assessment Office for approval. Approved applications are valid from year to year unless notified by the Berks County Assessment Department. Blank applications are available at the HASD District Office for taxpayers, and may be mailed upon request.

**GENERAL INFORMATION**

All payments must be posted within 30 days.

**ADDITIONAL REAL ESTATE BILLS – INTERIMS, EXCEPTIONS, SPLITS**

All bills are printed by the BCIU.

Any additional real estate bills processed will receive two months from the bill date to pay at a 2% discount and then another two months to pay in the flat period before the 10% penalty is added. These taxes can be collected during the year in which they are billed and through June 30th of the following year. Unpaid interims and exceptions will be sent to the Tax Claim Bureau in July.

Regardless of when taxes are sent out, these taxes are considered **current year taxes** if billed from July 1st to June 30th of the current fiscal school year. If these taxes are paid at any time after June 10th of the year billed, they are considered **prior year taxes** on the tax collector reports.

If a real estate assessment reduction or exoneration is given to a taxpayer during the collection period, the original bill will be exonerated and a new bill will be printed if the original bill has not been paid. The amount exonerated must be listed on a Summary and the Monthly report. If the original bill was paid, a refund will be sent to the taxpayer by the District and the tax collector will receive a copy for their records.

**REAL ESTATE TRANSFERS AFTER JULY BILLS**

If you have an ownership change from the STEB report and the taxes are NOT paid, the tax collector should mail the new owner a copy of the tax bill for payment. This is to be done through the entire collection period.

**INTERIMS**

Interims are real estate tax bills issued throughout a year for increases in assessment due to new buildings, additions or other detached improvements.

**SPLITS**

Splits are usually land changes but can also be used for deleted parcels or razed buildings. They can be an increase or a decrease in assessment value.

**EXCEPTIONS/ADDS**

Exceptions/Adds can be monthly. They can be increases or decreases in assessment.

**TAX COLLECTOR REPORTS**

The three reports used for school collections and reporting are the Tax Collector Summary of Collections and CompensationReport, the Tax Collector nstallment Collections Report, and the Tax Collector’s Monthly Report to School District. All are Excel reports and available by email request, or on the HASD website, at [www.hasdhawks.org](http://www.hasdhawks.org)

**All tax money collected and cleared in your tax collector bank account must be deposited into the District Tax Account**. **Tax receipts in excess of $5,000 shall be immediately turned over to the School District.** During July, August, September and October, deposit moneys into the school tax account on a **WEEKLY** basis, at a minimum.

Each time funds are remitted to the School District, submit aSummary of Collections and Compensation Report after all bills for the collection dates are posted in eTaxTrax. Installment payments must be listed separately on the Installment Collections Report. **Each Summary and Installment Report should match the deposit recorded in eTaxTrax for that deposit date.**

In addition to the Summary of Collections and Compensation Reports, the Monthly Tax Collector’s Report must be filled out and submitted to the School District **by the 10th of the following month,** even if no tax money is collected that month.

Please review your collection reports carefully before sending them to the school district. Check the bill dates on interims and include them in the appropriate year on your reports. Current year includes bill dates of July 1 thru June 30 of the current fiscal year. Prior year bills are any bills dated prior to July 1 of the current fiscal year. For example, a bill date of 5/1/23 is a prior year bill for the 2023-24 school fiscal year.

Completed reports may be emailed as attachments to miczim@hasdhawks.org . Contact Michele Zimmerman at 610-562-2241 ext 1746 for assistance.