

SUBJECT: DUTIES OF THE TAX COLLECTOR**Tax Collector Appointed by the Board**

The Tax Collector is appointed annually by the Board and will be covered by a bond. It is 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 and penalty fees in accordance with the terms of the warrant;
- d) Turns over daily to the District Treasurer all money collected by virtue of any tax list and warrant issued;
- e) Submits a report, certified by him or her to the Board, showing the amount of taxes and fees collected along with the unpaid listing. The combination of taxes collected and uncollected must 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 any other duties of the position as prescribed in Education Law, Real Property Tax Law, or as established by the Commissioner's regulations.

Education Law §§ 2126, 2130 and 2506

General Municipal Law Article 5-G

Real Property Tax Law §§ 578(2), 922, 924, 1322, 1330 and 1338

8 NYCRR § 170.2

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