

# Instructions For Tax Collector's Monthly Report To Taxing District

This is a standard statewide reporting form to report the taxes collected and remitted by the tax collector to the appropriate municipality, school district and county, as required by Act 189 of 1998. It applies to all taxes collected under the Local Tax Collection Law. A separate report is to be sent to each taxing district. It does not apply to the Earned Income Tax or any other taxes collected under the Local Tax Enabling Act. It is required that tax collectors submit this report monthly, for the previous month or period, on or before the tenth of each month, to the taxing districts. ***Do not submit this report to the Department of Community and Economic Development.***

Because this is a standard report there may be items shown on this report that do not apply to your taxing districts. In those cases leave the items that are not applicable to your taxing districts blank or insert N/A. Also, it is not the intent of Act 169 to change the documentation the tax collector submits to the taxing district; therefore, ( \* ) indicates that the tax collector is to submit any supporting documentation required by the taxing district.

For those taxing districts levying and accounting for more than four taxes or interim billings, this report may be reproduced with more columns across the top to report the separate levies as long rows one through thirteen remain unchanged.

## Part A Collections

- Line 1 Line 1 must be the same as line 8 from the prior month's report. The January report for municipalities and counties and the July report for school Districts should reflect the full amount from the tax duplicate.
- Line 2A Interim assessments ( if any) should be added here upon receipt from the taxing district.
- Line 2B Line 2B should be the total from Line 17 (if any).
- Line 3 Total of Line 1 and 2A, less Line 2B.
- Line 4 Total of face collections during the month without discounts or penalties.
- Line 5 For real estate exemptions, attach a copy of the letter or list from the county indicating the property is now tax exempt.
- Line 6 Attach a copy of the official action by the taxing district relieving the tax collector from the responsibility of collecting the tax. (See Section 37 of the Local Tax Collection Law)
- Line 7 For real estate, interim taxes, and installment payments, this should agree with settlement information with the county.
- Line 8 This should be the total of Line 3, minus Lines 4 through 7.

## **Part B Reconciliation of Cash Collected**

- Line 9 This should be the same as Line 4.
- Line 10 Penalties (See Section 10 of the Local Tax Collection Law)
- Line 11 Discounts (See Section 10 of the Local Tax Collection Law)
- Line 12 Total of Line 9, plus Line 10, minus Line 11.
- Line 13 Total of Lines 12A, 12B, 12C and 12D.

## **Part C Payment of Taxes**

- Line 14 If you remit more than once a month report each payment for the month of this report. Transaction number may be check #, deposit #, electronic transfer #, or other method of identifying each transaction. Add more lines or provide an additional attachment if necessary.
- Line 15 Amount being paid with the filing of this report. (Note: If you remitted all of the previous month's money by the end of the month and this report is filed between the 1<sup>st</sup> and the 10<sup>th</sup> of the following month, this line will be a -0-. Line 14's total will then be the total for the month.)
- Line 16 Total Lines 14 and 15.
- Line 17 List all other credit adjustments here and insert total on Line 2B. Attach all necessary supporting approvals and documentation. Add more lines or provide an additional attachment if necessary.
- Line 18 If any interest is earned on funds due the taxing district, report the amount earned here and remit separately to the taxing district.