Policy Committee Meeting

Monday, July 20, 2026 5:15 PM
Educational Service Center, 775 Marion Road, York, PA 17406

1.	**Call to Order**	**Speaker(s):** Committee Chair
2.	**Roll Call**	**Speaker(s):** Board Secretary
3.	**Discussion Items**	**Speaker(s):** Committee Chair & Assistant Superintendent
3.A.	Policy 621 - Taxpayer Bill of Rights	
3.B.	Policy 607 - Tuition	
3.C.	Policy 616 - Payment of Bills	
3.D.	Policy 614 - Payroll Authorization	
4.	**Adjournment**	**Speaker(s):** Committee Chair

CENTRAL YORK SCHOOL DISTRICT

POLICY PORTAL™ PSBA

Policy 621 — Local Taxpayer Bill of Rights Draft 2 7.15.26 Printed 7/15/2026

Policy Number	621
Title	Local Taxpayer Bill of Rights Draft 2 7.15.26
Version	v1 · 7/15/2026 · DRAFT

Local Taxpayer Bill of Rights Draft 2 7.15.26

Purpose

As a local taxing authority, the Board recognizes the school district's responsibility to comply with the requirements of applicable law.[1]

Definition

Eligible taxes shall be defined as all non-real estate taxes, including per capita; occupation, occupation assessment and occupation privilege; income and net profits; business gross receipts; privilege; amusements or admissions; and any other tax authorized by the Local Tax Enabling Law.[3] [7]

Authority

The Board shall adopt a Local Taxpayer Bill of Rights that includes the following components in simple and nontechnical terms:[4]

1. Taxpayer rights and the district's obligation during an audit or administrative review of the taxpayer's books or records.
2. Administrative and judicial procedures for a taxpayer to appeal or seek review of any adverse tax decision.
3. Procedures for filing and processing refund claims and taxpayer complaints.
4. Enforcement procedures.

Delegation of Responsibility

~~The administrator designated by the Board shall ensure that taxpayers are notified about the district's Local Taxpayer Bill of Rights any time they are contacted regarding assessment, audit, determination, review and collection of any tax other than property taxes.[4]~~

It shall be the responsibility of the Superintendent, Chief Financial Officer ~~Business Manager~~, and/or other designated school district employee to develop procedures to implement this policy which shall include:

1. Preparaton ofa Local Taxpayer Bill of Rights.
2. Preparation and dissemination of the required notice of availability of the Local Taxpayer Bill of Rights.
3. ~~Preparation of a Local Taxpayer Bill of Rights.~~
4. Preparation of a procedure for the district to request information from a taxpayer.
5. Establishment of an administrative appeals process.
6. Development of the form, content, process and deadlines for taxpayers to file a tax appeal petition.
7. Formulation of rules of practice and procedure for hearings.

The Superintendent or designee shall ensure that taxpayers are notified about the District's Local Taxpayer Bill of Rights anytime they are contacted regarding assessment, audit, determination, review, and collection of any tax other than property taxes.[4]

The district shall respond to taxpayer requests for the Local Taxpayer Bill of Rights by making copies available at the district offices or mailing at district expense.[4]

Guidelines

Information obtained by the school district as a result of an audit, return, report, investigation, hearing or verification shall be confidential. If a violation of confidentiality is committed by a~~n~~ District Employee officer or ~~employee~~ member of the Board, they ~~s/he~~ shall be subject to fines and dismissal from office or discharge from employment.[5]

Appeals Process

~~The =Business Manager shall serve as the hearing officer and~~ The District establishes the following as the administrative process to receive and make determinations on petitions from taxpayers relating to assessment, determination or refund of an eligible tax:[6]

1. A hearing and decision by a hearing officer appointed by the Board. The Board hereby appoints the Chief Financial Officer to serve as the hearing officer or.
2.
3. A hearing which will take place in the Board's Executive Session at which time the taxpayer may present their case to the full Board.
4.

Footnotes

[1] 53 Pa. C.S.A. 8401 et seq View source

[3] 53 Pa. C.S.A. 8422 View source

[4] 53 Pa. C.S.A. 8423 View source

[5] 53 Pa. C.S.A. 8437 View source

[6] 53 Pa. C.S.A. 8430 View source

[7] 53 P.S. 6924.101 et seq View source

CENTRAL YORK
SCHOOL DISTRICT

Book	Policy Manual
Section	600 Finances
Title	Tuition Income Draft 1 4.16.27
Code	607
Status	
Legal	1. 24 P.S. 1316 2. Pol. 202 3. 24 P.S. 2561 4. 24 P.S. 1332 24 P.S. 1301 24 P.S. 1306 24 P.S. 1307 24 P.S. 1308 24 P.S. 1309 24 P.S. 1310 24 P.S. 1313 24 P.S. 2503
Adopted	July 11, 2011

Authority

~~When the district receives students who are residents of another school district, it shall assess tuition charges in accordance with the School Code.~~ Tuition shall be assessed for those students who are residents of another school district but whose attendance has been approved by the Board, in accordance with applicable law and Board policy.[1][2]

Delegation of Responsibility

It shall be the responsibility of the Chief Financial Officer ~~Business Manager~~ to invoice tuition for approved students.

Guidelines

Tuition rates shall be determined annually.[3]

Tuition billings will be made monthly in advance of the attendance period.

When payment is more than sixty (60) days overdue, services will be terminated. Should this occur, such a student will be considered withdrawn from the district, in which case, the district will notify the student's district of residence of the withdrawal required under Section 1332 of the School Code.[4]

CENTRAL YORK SCHOOL DISTRICT

POLICY PORTAL™ PSBA

Policy 616 — Payment of Bills Draft 1 7.15.26

Printed 7/15/2026

Policy Number	616
Title	Payment of Bills Draft 1 7.15.26
Adopted	7/11/2011
Version	v1 · 7/15/2026 · DRAFT

Payment of Bills Draft 1 7.15.26

Purpose

It is the Board's intent to direct prompt payment of bills but at the same time to ensure that due care has been taken in the review of district bills.

Authority

Each bill or obligation of this district must be fully itemized, verified and approved by the Board before a check can be drawn for its payment, except that payment of bills prior to Board approval can be made by the Board Secretary/Chief Financial Officer ~~Business Manager~~ under any of the following conditions:[1] [2] [3]

1. The prompt payment of items that will accrue to the district's advantage.[4] [1]

2. Progress payments to contractors specified in a contract approved by the Board.

3. Orders to cover approved payrolls and agency account deposits.

4. Utility bills in months the Board does not meet.

Delegation of Responsibility

It shall be the responsibility of the Chief Financial Officer ~~Business Manager~~ or designee upon receipt of an invoice to verify that the purchase invoice is in order, goods were received in acceptable condition or services were satisfactorily rendered, funds are available to cover the payment, the Board had budgeted for the item, and invoice is for the amount contracted.

Should the invoice vary from the acknowledged purchase order, the Chief Financial Officer ~~Business Manager~~ or designee shall document on the invoice the reason for such variance.

Should funds not be available in the account to which a proposed purchase will be charged, the Chief Financial Officer ~~Business Manager~~ or designee shall determine the overage and request the Board make a legal transfer to cover it.[2] [5] [6] **[7]**

All claims for payment shall be provided to the Board on a monthly basis for their approval and recorded in the minutes of the Board meeting.

The list of bills shall include for each:

1. Check number/ACH Voucher number.

2. Check date.

3. Vendor.

4. Amount of remittance.

Upon approval of an order, the Treasurer and Chief Financial Officer ~~Business Manager~~ shall prepare a check for payment and cancel the commitment placed against the appropriate account.[1]

All checks approved by the Board shall be signed by the President, Board Secretary, and Treasurer.[4] [8] [1]

The Vice-President may sign for the President.[9]

Guidelines

Signatures of the President, Vice-President, Treasurer and Board Secretary may be engraved on a signature plate or stamp. Electronic signatures may be used if the law requires a signature unless applicable law requires the records to be signed in nonelectronic form. [10]

No check shall be made out to cash.

Sales Tax

The district is exempt from sales tax on the purchase of tangible, personal property or services that are sold or used by the district. The district shall control use of its sales tax exemption number issued by the Department of Revenue, in compliance with established regulations. The exemption number shall be used only when buying property or services for district use.[11] [12]

The district shall obtain a sales tax license number for school organizations who purchase items to be resold.[11] [13] [14]

In order to monitor these activities, the Business Manager shall develop procedures to assure coordination and accumulation of information and proper reporting and remittance to the Department of Revenue.

Nonsufficient Fund (NSF) Checks

The Board authorizes the Chief Financial Officer or designee ~~business office~~ to establish and administer guidelines regarding collection of payment for NSF checks and associated service charges. The Chief Financial Officer ~~Business Manager~~ or designee will determine whether notification by certified mail, with return receipt, and whether filing charges with the district magistrate will be pursued.

The Board shall authorize a service charge for each NSF check.

The Board directs that any individual issuing more than one (1) NSF check to the district will be advised that checks may no longer be accepted from that individual. The Chief Financial Officer ~~Business Manager~~ or designee will determine if any further checks will be accepted.

Electronic Funds Transfer (EFT)

The Board authorizes the business office to establish guidelines for Electronic Funds Transfers (EFT) of the school district.

It is the policy of the district to comply with all state laws relating to Electronic Funds Transfers (EFT).

Footnotes

[1] 24 P.S. 439 View source

[2] 24 P.S. 607 View source

[3] 24 P.S. 1155 View source

[4] 24 P.S. 427 View source

[5] 24 P.S. 609 View source

[6] 24 P.S. 687 View source

[7] Pol. 612
Policy Reference Open policy

[8] 24 P.S. 433 View source

[9] 24 P.S. 428 View source

[10] 65 P.S. 302 View source

[11] 61 PA Code 32.23 View source

[12] 72 P.S. 7204 View source

[13] 72 P.S. 7208 View source

[14] Pol. 618
Policy Reference Open policy

CENTRAL YORK
SCHOOL DISTRICT

POLICY PORTAL™ PSBA

Policy 614 — Payroll Authorization Draft 1 7.15.26

Printed 7/15/2026

Policy Number	614
Title	Payroll Authorization Draft 1 7.15.26
Adopted	7/11/2011
Version	v1 · 7/15/2026 · DRAFT

Payroll Authorization Draft 1 7.15.26

Authority

Employment of all permanent, temporary and part-time district personnel must be approved by the Board. The Board shall authorize payment of salaries to employees. Actions by the Board to employ staff on a contractual basis may include the name of the individual, position title, salary, period of employment, position classification, method of payment, and budget category to which the wages are to be charged. [1] [2] [3] [4] [5] [6] [7] [8]

Actions by the Board to employ temporary or part-time personnel may include the name of the individual, position title, rate of pay, position classification, the maximum number of hours or days an employee may work, school or vocation assignment, and budget category to which wages are to be charged.

The minutes of Board meetings shall record all actions with regard to resignation, retirement, death or discharge of all employees, or nonretention of a temporary professional employee. Each action shall include the name of the employee, date upon which salary or wages will terminate, and position formerly held.

Guidelines

Time reporting procedures adequate to meet wage and hour requirements and Board policy may be required of all ~~designated~~ employees in accordance with applicable individual contracts and collective bargaining agreements.

Salary or wages may be withheld for unapproved time off, in accordance with established procedures, by the Superintendent.

Overtime can be scheduled and paid only when authorized in advance by the immediate supervisor. [9]

The payroll shall be certified by the Chief Financial Officer ~~Business Manager.~~

Footnotes

[1] Pol. 302
Policy Reference
Open policy

[2] Pol. 304
Policy Reference
Open policy

[3] Pol. 304.1
Policy Reference
Open policy

[4] Pol. 304.2
Policy Reference
Open policy

[5] Pol. 305
Policy Reference
Open policy

[6] Pol. 306
Policy Reference
Open policy

[7] Pol. 308
Policy Reference
Open policy

[8] Pol. 328
Policy Reference
Open policy

[9] Pol. 330
Policy Reference
Open policy