

# A TAX COLLECTOR'S LEGAL AUTHORITY

Real estate taxes are billed and collected by the Elected Tax Collector. The Tax Collector's authority to collect taxes is based on Pennsylvania Law.

Tax Collectors are authorized to collect the *current* year's Real Estate taxes for Montgomery County, Limerick Township, and the Spring-Ford Area School District, as well as, Per Capita taxes for the Spring-Ford Area School District.

A Tax Collector is *not* authorized to collect the Township and School District Earned Income Tax or Municipal Services Tax, or any other tax.

A Tax Collector's legal authority to collect most taxes in the current year expires on December 31<sup>st</sup>. They are not able to accept payments made, or postmarked, after December 31<sup>st</sup>, and *have no choice* but to return any payment received after that authority expires.

If you have an unpaid tax liability from a prior year, you must make payment to the office authorized to collect delinquent taxes.