

COUNTY OF SCHUYLKILL

TAX COLLECTORS' POLICY MANUAL



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PART I

General

Purpose

The purpose of this manual is to establish approved procedures by the duly elected/appointed Tax Collectors of the County of Schuylkill, Pennsylvania for the collection of levied taxes, payment over to the County of said taxes, and accurately reporting such collections.

Objectives

This manual has been designed to:

- Establish uniformity of practices and procedures.
- Reduce or eliminate misunderstanding in reporting requirements.
- Assure collections are properly receipted and documented.
- Provide a reference source for tax collectors.
- Serve as a training tool along with the Department of Community and Economic Development Center for Local Government Services Tax Collectors Manual and Tax Collector Certification Program.
- Provide an audit trail from the time taxes are levied until tax collectors are released from their bond.

Definitions

County - County of Schuylkill, Pennsylvania

Real Estate Taxes - Taxes levied by the County on real property.

Per Capita Taxes - A flat rate tax levied on each adult residing in the taxing district.

Payment In Lieu of Taxes - Contributions from a tax exempt body. An example is a County Housing Authority.

Discount Period - The two (2) month period during which a discount of 2% is allowed on given taxes. March & April

Face Period - The two (2) month period during which the face amount of given taxes are due. May & June

Penalty Period - The period immediately following the face period during which a ten (10) percent penalty of levied taxes is charged. July 1st through December 31.

Delinquent Taxes - All taxes not paid by the end of the penalty period

Tax Duplicate - Official list of all properties and persons taxable for the current year indicating amount of tax due. The duplicate is issued in computer format.

Exonerations - An official action of a taxing body to discharge the tax collector from the duty of collecting a particular tax. Exoneration does not relieve the liability of the taxpayer.

Addition - An official action of a taxing body to increase the amount of tax or number of taxables the tax collector must collect.

Abatement - The removal of responsibility to pay taxes after they have been assessed and levied. Abatements usually require refunds from the taxing body after taxes have been paid for the year.

Exemption - A state of immunity or freedom from a general tax or public charge.

Escrow Account - Money put into the custody of a third party for delivery to a grantee only after the fulfillment of the conditions specified.

Fiduciary - One who has the responsibility and trust of collecting and holding funds belonging to a second party until the time of distribution.

PART II

Specific

General Purpose

This policy sets forth the practices and procedures for collection and payment of real estate and per capita taxes over to the County of Schuylkill by the tax collector. The primary contact is the Schuylkill County Treasurer's Office.

Tax Collectors' Bonds/ Deputy/Oath of Office/Criminal Background Check

The Tax Collectors' are covered with a performance bond. The bond covers malfeasance (misconduct, wrongdoing), misfeasance (improper actions), and nonfeasance (failure to act under legal obligation) by the Tax Collector. All acts by individuals other than the tax collector such as theft of funds are not covered. If a claim is submitted against the bond, the bond company upon payment of the claim to the taxing district(s) will then seek recovery from the Principal (the Tax Collector). **TAX COLLECTORS ARE LIABLE FOR ALL FUNDS.**

The Tax Collectors' Current Tax Bond shall be purchased through the efforts of the Commissioners of Schuylkill County. The amount of the bond will be set by the court. The Bond is to be written for a four year period which shall be concurrent with the terms of the tax collectors. It shall be billed in three proportionately divided parts: County, Municipality, and School. The Bond must be signed by each taxing body and filed in the Clerk of Courts Office. The Tax Collector must retain a copy.

Upon the approval of all taxing bodies, a deputy tax collector must be appointed in case of the tax collector's incapacitation. The deputy is covered under the tax collector's bond; therefore, the tax collector is responsible for the deputy tax collector.

Oath of Office must be taken with a Notary, Magistrate, or Clerk of Courts, and copies retained by the tax collector and filed with the Clerk of Courts Office when elected to term.

All tax collector candidates must file a criminal background check with the Election Bureau when filing a petition for election.

(see AMENDMENT APPENDIX)

Certification

All tax collectors must be certified through the mandatory Tax Collector Certification Program provided by the D.C.E.D. The certification is valid for one year. Once certified, continuing education must be obtained each year to remain certified. Once obtained, tax collectors have 30 days to provide the municipality with certification proof or the tax collector status will be revoked. Newly elected collectors must provide proof of certification before taking the oath of office. Appointed collectors must be certified and provide certification proof within 60 days before taking office. If there is less than one year in the term, the appointed collector is exempt from certification. Tax collectors in office as of October 22, 2014 are “grandfathered” and will not have to obtain certification, but are subject to the continuing education requirements. Collectors in office 8 or more terms are exempt. (see AMENDMENT APPENDIX)

Computers

Records and forms required by the County are available on the tax collector computer system referenced throughout this manual. It is mandatory that the collectors utilize the system (see RESOLUTION APPENDIX). The County MIS Department provides computer training and support. All other inquiries should be directed to the Schuylkill County Treasurer’s Office.

Tax Duplicate/Bills

The tax duplicate is the official list of all properties and persons taxable for the current year indicating the amount of tax due on each. There are two County tax duplicates: Real Estate and Per Capita. The tax duplicate, when issued by the Assessment Office to the tax collector, constitutes his/her warrant for the collection of taxes levied in the duplicate and remains in force until the complete settlement of all taxes in the duplicate. The duplicate is issued in electronic format through the County Tax Collector System. The term “duplicate” referenced throughout this manual will refer to the data in the tax collector computer system (see RESOLUTION APPENDIX).

Pre-printed tax bills will be printed at the expense of the taxing bodies and will inform individuals paying taxes to the County, Municipality, and School of their obligation. Tax bills shall direct payment of the taxes to the elected or appointed tax collectors. County and municipal bills must be mailed by March 1st.

County reimbursement of 1/2 postage and envelope costs is available upon submission of a letter of request (see FORMS) along with copies of original paid receipts, within the budget year. The municipality will pay the other 1/2. The School District pays full for all school mailings. Bills with the same mailing address should be combined in one envelope in order to decrease costs.

NOTE: The bill should include the office hours available for collections. The Local Tax Collection Law requires the tax collector, or some other duly authorized person, to be available for receiving and receipting taxes on at least three days of each of the last two weeks of the discount period at the place designated in the tax notice. Borough and township tax collectors must file a notice of where taxes are to be received, office hours, and the taxing district served with the Assessment Office (see ASSESSMENT APPENDIX).

The County and Municipal real estate and per capita duplicates (computer format) and bills will be available to the tax collectors as conveniently close to March 1st as possible. Since the bills must be mailed by March 1st, it is in the Tax Collectors' best interest to obtain the computer login (if not already issued) and bills as soon as they are notified by the Assessment Bureau. **BILLS ARE DATED MARCH 1. BILLS SHOULD BE MAILED IN FEBRUARY (NOT SOONER) FOR RECEIPT BY THE TAXPAYERS BY MARCH 1. THE FIRST COLLECTION REPORT PERIOD IS MARCH 1-15.**

The tax collector is prohibited from collecting taxes that do not appear on the Real Estate duplicate and has no duty or power to alter duplicates placed in his/her charge for collection of taxes. Any alteration or addition to the duplicate must come from the Assessment Bureau. The Assessment Bureau will forward letters of additions and exonerations to the Real Estate duplicate to the Tax Collector. The Tax Collector will process the changes in the Tax Collector Computer System (see ASSESSMENT APPENDIX). The Tax Claim Bureau can also forward strike-off letters for real estate taxes in case of a tax sale of properties.

Per Capita duplicate changes (see ASSESSMENT APPENDIX) should be processed by the Collector via the Tax Collector Computer System. This includes adds, exonerations (deceased, double-assessed, moved), and name/address changes. Assessment approves these computer transactions.

NOTE: All per capita tax changes should be processed in the computer on a real-time basis and completed by the end of the year. Removals for the current year should be entered as exonerated. Removals for the current and following year should be entered as both exonerated and inactive.

NOTE: Exemption from the per capita is also available (see ASSESSMENT APPENDIX). The exemption form is attached to the bill. It is a yearly exemption and is received by the collector from the customer until December 31. The exemption is on the individual (if married, the spouse is not responsible for the other, i.e. a housewife with no income is exempt regardless of the husband's income level). Exemption can be issued for the following reasons: income level defined by the County (all sources of income including pensions, social security, stock income, etc.), moved (resides in the County less than 6 months and paid elsewhere), age 18 (full time student), or active military. The collector will record the exemptions in the computer and submit the forms to the County Treasurer's Office with the corresponding remittance report.

Tax certifications and bill copies can be issued by the Tax Collector for current year taxes. A fee can be charged if enacted by municipal ordinance.

Tax Collections

Taxes are due and payable as of the date of the tax notice. Cash, personal checks, or money orders are accepted by the tax collector as payment of taxes. Acceptance of a check however, is at most only a conditional payment of taxes; the taxes are not considered fully paid until the check has cleared. The check should be made payable using the term "municipal (borough or township name) tax collector" (i.e. "Ashland Borough Tax Collector"). The check should not be made payable personally to the tax collector. The back of the check should be endorsed with "For Deposit Only", the payable name, and the bank account number.

Refunds - If the collector receives a payment where a refund to the taxpayer is due; i.e. duplicate payment, the tax collector should provide the taxpayer with the refund payment. However, if the payment was already remitted to the taxing body, then the refund should be provided by the taxing body. The tax collector should submit a refund request in writing to the taxing district with the date paid, amount of refund, name, and address of taxpayer (see FORMS).

NOTE: All refunds should be processed within the tax collection year. Refunds processed in January (at the time of the balancing appointment) should be from transactions occurring in December of the collection year.

Errors in Duplicate - If the amount of tax listed on the duplicate is incorrect, the tax collector has no authority to correct the error. The collector must accept in payment the exact amount shown on the duplicate. Refunds in error may be made only by the taxing district and the refund must be issued directly by the treasurer. Any taxpayer who discovers an error in their tax bill has the right to recover any excess paid. The full amount of the tax on the bill should be paid under protest, and a written claim filed with the taxing district.

Installment Payments – At this time, the County has not passed a resolution allowing the collectors to do so and will not accept partial or installment payments.

Tax Receipts

The Local Tax Collection Law requires the tax collector to furnish a receipt for all payments. Where payment is made by mail, a return receipt is required only when the taxpayer encloses with the payment a self-addressed, stamped envelope. Receipts must be retained by the tax collector and balanced daily against payments.

NOTE: Upon receipt of payment, the collector must record each tax payment by marking "paid", amount, form of payment, date, and tax collector name on the receipt of the taxpayer. The Collector shall also mark the same on their copy of the tax bill and post the payment in the computer. This is required for audits. The computer provides a receipt copy. The tax collector must sign and date the computer copy for certification purposes.

Giving receipts is considered an important part of the tax collectors' duties. The Legislature has provided a specific penalty for failure to comply with requirements concerning tax receipts (refer to Section 42 of the DCA manual – Penalty).

Escrow and Fiduciary Accounts

Escrow Account is money put into the custody of a third party (Fiduciary) for delivery to a grantee only after the fulfillment of the conditions specified. Tax Collector's checking accounts are considered escrow accounts processing public money. Tax collectors shall be required to deposit all collections into a Federal Insured Checking Account on a daily basis. If the Collector finds it necessary to deposit several daily deposits in one bank run, each daily deposit should be made to the bank teller keeping corresponding receipts. The tax collector only serves as trustee of the funds. Accounts should be kept below the federal insurance maximum of \$100,000 to avoid any liability for loss due to insolvency or negligence of the financial institution.

Fiduciary is one (tax collector) who has the responsibility and trust of collecting and holding funds belonging to a second party (taxing district) until time of distribution.

At no time shall the Tax Collector charged with the safekeeping of escrow funds use the same for personal use (refer to Section 39 of the DCA manual – Defaulting Tax Collectors; Embezzlement; Penalty).

The tax collector is prohibited by law from deducting the costs of expenses due from tax monies.

Tax payment checks deposited into the tax collector's account which are rejected by the bank for lack of sufficient funds available to cover the check will be the responsibility of the tax collector for settlement with the taxpayer. A policy should be enacted by the municipality through ordinance.

Co-Mingling- The County prohibits the co-mingling of County and School monies in the same account. Co-mingling may lead to a higher occurrence of errors in recording and accounting for the several taxing authorities within the tax collector's domain. In addition, the possibility of inappropriate/unauthorized use of the funds from one taxing authority to pay the liability due another is also increased.

Interest-The County requires that a non-interest bearing account be utilized by the tax collector to deposit collected funds.

The County recommends on-line banking for efficiently tracking transactions.

Office Record Keeping

Because of the critical nature of the work, it is incumbent upon the tax collector to keep clear and accurate records. Mistakes by the tax collector can jeopardize the property rights of landowners within the jurisdiction and credit records of taxpayers. Good records then form the basis for clear and accurate reports. The County Tax Collector System provides/saves required records. All transactions in the computer system are done on a real-time basis.

All tax collectors shall be required to do monthly bank reconciliations of their account utilizing the form on the reverse side of the bank statement. Because the Tax Collector is a Fiduciary of an Escrow checking account, all checks must be returned to the Tax Collector and not kept by the banking institution. This is the only source the Tax Collector has of confirming that the payment of collections to the taxing district and is required for audit purposes.

The tax collector will find other procedures necessary, such as daily and weekly summaries of taxes collected, money deposited, expenses incurred, etc. in order to keep their records organized for simplified audits. The County has specific recommendations to follow for record keeping:

According to the State Tax Collectors Manual, all receipts (customer and tax collector copy) should be stamped: paid, form of payment (check and number, money order and number, or cash), amount, date, tax collector name. The tax collector must retain a copy filed according to order of entry and attached to the deposit report for a specific date. If multiple parcels are on one bank check, the corresponding deposit report is sufficient without the individual bill copies. The computer provides a receipt copy.

The State Tax Collectors Manual requires that the duplicate (computer format) should be marked immediately using the same procedures as the receipts. The Tax Collector Computer System provides and saves all required information.

Bank deposits should be made daily. These should be in balance with the Deposit Report processed and saved in the computer system. The check book ledger should maintain a balance. All bank statements, deposit books, and deposit slips should be kept and filed in date and number order.

Remittance forms should be submitted to the Treasurer's Office by finalizing the report in the computer according to schedule. A check is mailed, hand delivered, or direct deposited into the provided county account. Also mailed or delivered are any corresponding per capita exemption forms (recorded in the computer) and/or refund requests. Copies are saved in the computer in date and number order.

All delinquent tax forms and year-end final remittance forms shall be submitted to the County and saved in the computer. The real estate sign-off and per capita sign-off with manual signatures must be mailed or hand-delivered by January 15th of the following year, and a copy must be retained by the Tax Collector.

All Assessment Office Letters (Additions, Exonerations) shall be recorded in the computer and kept filed in date order.

NOTE: Please see Section 12 (Accounts, Records, and Reports Retention and Inspection) to determine the length of retention and disposal time of the Tax Collector records.

Payment Over of Taxes/Monthly Reports and Records

Payment by the tax collector to the County shall be made by remittance to the Treasurer of Schuylkill County by ordinance implementing the amendment to the Local Tax Collection Law Act 169 (see AMENDMENT APPENDIX). The remittance will not be complete until all reports are finalized (an * indicates a report that is not finalized) in the Tax Collector Computer System, and collected funds are received by the County. Compensation will not be forthcoming until all reports and payments are approved by the Treasurer's Office. Also, failure to submit per the schedule could impose a penalty (see AMENDMENT APPENDIX).

The remittance schedule is as follows:

DISCOUNT AND FACE PERIODS - Tax Collectors must remit *twice a month* with the Treasurer of Schuylkill County. The reporting periods are the 1st-15th and the 16th-30th/31st. The remittance must be received on 5 business days after the 15th and the 30th/31st excluding weekends and holidays.

PENALTY – Tax Collectors must remit *once a month* to the Treasurer of Schuylkill County. The reporting period is the 1st-30th/31st. The remittance must be received on 5 business days after the 30th/31st excluding weekends and holidays. The final report for the year can be submitted at the time of the settlement of accounts with the Treasurer's Office.

NOTE: All Transactions are done on a real-time basis. Payments for a period other than the current period must be entered on the current period date with supporting documentation. U.S. Mail postmarks must be accepted for a particular period.

i.e. An April 30th discount payment received on May 2 (face period) is entered on May 2 at discount but requires a U.S. postal postmark from April or a letter from Assessment instructing the collector to accept the discount amount.

NOTE: If no collections occur during a period, a report must still be submitted reflecting zero amounts.

NOTE: Direct deposit into County accounts is available. Information on direct deposit can be obtained from the Treasurer's Office

Bankruptcy

A Proof of Claim Form (see FORMS) should be filled out and submitted to the District Office. A copy of this form should be attached to the delinquent return list at the end of the year and the collector should retain a copy for his/her own records. The form should be filled out for the current year only. Each year requires the taxpayer to send a separate notice of bankruptcy; thus, the collector will process each year separately. Bills are mailed regardless of bankruptcy status. The District Offices most used by Schuylkill County are the Eastern and Middle.

Closing Out Duplicate/Delinquent Taxes

In accordance to the ordinance implementing the Amendment to the Local Tax Collection Law Act 169 (see AMENDMENT APPENDIX), the tax collector shall make an annual final settlement of the current real estate and per capita duplicates with the County Treasurer. December 31st is the final date to accept payments. A December 31st mail postmark must be accepted if a payment is received after December. Required at settlement are the finalized December computer reports with any corresponding per capita exemption slips and/or refund requests, payment by check or direct deposit into the County account provided, and sign-off sheets of delinquents with manual signatures. This can be done by mail or submission in person to the Treasurer's Office by January 15th of the following year.

At settlement, the tax collector is allowed a credit for all taxes collected and paid over, for all unpaid real estate and per capita returned to the County. As part of the final settlement, the tax collector shall sign an oath (sign-off sheets) swearing that he/she has made a true and just return of all taxes collected. After such return is reviewed and balanced to the satisfaction of the Tax Claim Bureau and Treasurer's Office, the tax collector's responsibility for those taxes ends. If a taxpayer comes forward after receipt of delinquent notice with proof of timely payment, tax payment with penalties and interest may be billed to the tax collector (SEE TAX CLAIM APPENDIX).

The new duplicate (computer format) will be released (if applicable) when available in the Assessment Office.

NOTE: Detailed balancing instructions are available on the "Notes" section of the Tax Collector Computer System.

Accounts, Records, and Reports Retention and Inspection

Public Inspection: The duplicates and records of the tax collector are open to inspection by any taxing district at any time. All taxing districts can obtain an inquiry login for the Tax Collector Computer System. They are open for examination and inspection by any citizen at reasonable times (see Assessment Appendix). As a fiduciary dealing with public funds, the tax collector's records constitute public records under the Right to Know Law.

Retention: Retention and disposition of tax collectors' records are governed by the Municipal Records Retention and Disposition Schedule promulgated under the Municipal Records Act of 1968. Each individual act of disposition must be authorized by resolution of the municipal governing body.

The Schedule is as follows:

- Bills - 2 years
- Assessment Letters - 5 years
- Reports/Ledgers/Journals/Settlements - 7 years
- Duplicates - 7 years

All records in the hands of the tax collector at the expiration of the appointed/elected term or settlement of the final duplicates due resignation or death of the tax collector should be turned over to the secretary of the municipality for safekeeping. A computer system inquiry login for all taxing districts is available. As public records, they are public property and should remain in public custody.

Penalties

The Treasurer's Office has the power to impose penalties on the tax collectors for failure to comply with the practices and procedures set forth in this manual by ordinance adopted by the County Commissioners implementing the Local Tax Collection Law Amendment Act 169 (see AMENDMENT APPENDIX).

General Audits

The County of Schuylkill Controller's Office Audit Department shall review the general affairs of the tax collectors. The County may at any time audit the affairs of the tax collector (see AMENDMENT APPENDIX). These auditors shall report the status of the tax collectors' affairs through a management letter to the County Commissioners.

The provisions for auditing in the Local Tax Collection Law supersede any references to auditing of tax collector's accounts in the municipal codes.

The tax collector must make the final accounts and monthly or other periodic returns and payment records available to the auditors. When requested, the tax collector must appear before the auditors and give testimony or other assistance to help them conduct the audit. If the tax collector fails to attend, the auditors may issue a subpoena to compel attendance (refer to Section 1725. of The County Code – Power of Subpoena and Attachment).

Payroll

The tax collectors' compensation established by the County Commissioners (see RESOLUTION APPENDIX) is as follows:

The tax collector shall be paid \$2.00 per Real Estate bill issued and \$.25 per Per Capita bill issued. All bills must be issued and/or verified by the Assessment Bureau.

Collectors will also receive .75% commission (capped at \$25.00 per bill) of real estate taxes collected, when remitted to the County. The compensation will be distributed in compliance with County payroll procedures.

The County payroll is processed in a 2 week period. A payroll schedule is available from the County Treasurer's Office.

The payroll checks are mailed a day before pay day.

Direct Deposit into the tax collector's personal account is encouraged. Funds are immediately available on pay day. Contact the Treasurer's Office for details.

PART III

Forms

All tax collection forms shall be approved by the Board of Commissioners of Schuylkill County, Pennsylvania. The approved forms shall be used by all tax collectors to report real estate and per capita taxes collected in order to maintain a consistent reporting system. Most forms are provided and automatically updated through the Tax Collector Computer System. Examples of forms that are manually submitted are shown below.

NOTE: A copy of all forms should be retained according to the Municipal Records Retention and Disposition Schedule.

Tax Collector Reimbursement Request (EXAMPLE)

This form is to be completed and submitted when requesting 1/2 reimbursement for postage and envelopes. Original receipts and/or bills must be attached. Reimbursement must be requested within the current budget year.

Proof of Claim Form (EXAMPLE)

This form is completed when a bankruptcy notice is received. The original is sent to the District Office and a copy is forwarded to the County at the year-end settlement of accounts. Each notice is processed on a yearly basis.

Refund Request Form (EXAMPLE)

This form is completed when requesting a refund of payment(s) already remitted to the County.

EXAMPLE

SCHUYLKILL COUNTY COURTHOUSE
401 NORTH 2ND STREET
POTTSVILLE PA 17901

TAX COLLECTOR REIMBURSEMENT REQUEST

DATE DATE

TAX COLLECTOR NAME

ADDRESS ADDRESS

MUNICIPALITY MUNICIPALITY NAME

I request reimbursement in the amount of \$ 230.00

for expenses of postage and envelopes for the 20 14 tax year.

PLEASE ATTACH RECEIPTS AND/OR BILLS.

NOTE: ORIGINAL RECEIPTS ARE REQUIRED

UNITED STATES BANKRUPTCY COURT <u>EASTERN OR MIDDLE</u> DISTRICT OF <u>PENNSYLVANIA</u>		PROOF OF CLAIM
Name of Debtor NAME OF BANKRUPT PERSON OR COMPANY		Case Number # ON BANKRUPTCY FORM
NOTE: This form should not be used to make a claim for an administrative expense arising after the commencement of the case. A "request" for payment of an administrative expense may be filed pursuant to 11 U.S.C. § 503.		
Name of Creditor (The person or other entity to whom the debtor owes money or property): COUNTY OF SCHUYLKILL/COLLECTOR NAME		<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars. <input type="checkbox"/> Check box if you have never received any notices from the bankruptcy court in this case. <input type="checkbox"/> Check box if the address differs from the address on the envelope sent to you by the court.
Name and address where notices should be sent: SCHUYLKILL COUNTY TAX CLAIM BUREAU 401 N 2ND STREET POTTSVILLE PA 17901-1757 COLLECTOR ADDRESS Telephone number: 570-628-1405/COLLECTOR PHONE#		THIS SPACE IS FOR COURT USE ONLY
Account or other number by which creditor identifies debtor: PARCEL #		Check here <input type="checkbox"/> replaces if this claim a previously filed claim, dated: _____ <input type="checkbox"/> amends
1. Basis for Claim <input type="checkbox"/> Goods sold <input type="checkbox"/> Services performed <input type="checkbox"/> Money loaned <input checked="" type="checkbox"/> Personal injury/wrongful death <input checked="" type="checkbox"/> Taxes <input type="checkbox"/> Other _____		
<input type="checkbox"/> Retiree benefits as defined in 11 U.S.C. § 1114(a) <input type="checkbox"/> Wages, salaries, and compensation (fill out below) Last four digits of SS #: _____ Unpaid compensation for services performed from _____ to _____ (date) (date)		
2. Date debt was incurred: YEAR		3. If court judgment, date obtained:
4. Total Amount of Claim at Time Case Filed: \$ _____ (unsecured) (secured) <u>TAXES OWED</u> <u>TAXES OWED</u> (priority) (Total) If all or part of your claim is secured or entitled to priority, also complete Item 5 or 7 below. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all interest or additional charges.		
5. Secured Claim. <input type="checkbox"/> Check this box if your claim is secured by collateral (including a right of setoff). Brief Description of Collateral: <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other: _____ Value of Collateral: \$ _____ Amount of arrearage and other charges at time case filed included in secured claim, if any: \$ _____		7. Unsecured Priority Claim. <input checked="" type="checkbox"/> Check this box if you have an unsecured priority claim Amount entitled to priority <u>TAXES OWED AT TIME OF</u> Specify the priority of the claim: <u>FILING BANKRUPTCY</u> <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,000)* earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. § 507(a)(3). <input type="checkbox"/> Contributions to an employee benefit plan - 11 U.S.C. § 507(a)(4). <input type="checkbox"/> Up to \$2,225* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. § 507(a)(6). <input type="checkbox"/> Alimony, maintenance, or support owed to a spouse, former spouse, or child - 11 U.S.C. § 507(a)(7). <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units-11 U.S.C. § 507(a)(8). <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. § 507(a)(____). *Amounts are subject to adjustment on 4/1/07 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment. \$10,000 and 180-day limits apply to cases filed on or after 4/20/05. Pub. L. 109-8.
6. Unsecured Nonpriority Claim \$ _____ <input type="checkbox"/> Check this box if: a) there is no collateral or lien securing your claim, or b) your claim exceeds the value of the property securing it, or if c) none or only part of your claim is entitled to priority.		THIS SPACE IS FOR COURT USE ONLY
8. Credits: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim.		
9. Supporting Documents: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, mortgages, security agreements, and evidence of perfection of lien. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary.		
10. Date-Stamped Copy: To receive an acknowledgment of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim		
Date DATE	Sign and print the name and title, if any, of the creditor or other person authorized to file this claim (attach copy of power of attorney, if any): TAX COLLECTOR SIGNATURE	

Penalty for presenting fraudulent claim: Fine of up to \$500,000 or imprisonment for up to 5 years, or both. 18 U.S.C. §§ 152 and 3571.

INSTRUCTIONS FOR PROOF OF CLAIM FORM

The instructions and definitions below are general explanations of the law. In particular types of cases or circumstances, such as bankruptcy cases that are not filed voluntarily by a debtor, there may be exceptions to these general rules.

— DEFINITIONS —

<p>Debtor The person, corporation, or other entity that has filed a bankruptcy case is called the debtor.</p> <p>Creditor A creditor is any person, corporation, or other entity to whom the debtor owed a debt on the date that the bankruptcy case was filed.</p> <p>Proof of Claim A form telling the bankruptcy court how much the debtor owed a creditor at the time the bankruptcy case was filed (the amount of the creditor's claim). This form must be filed with the clerk of the bankruptcy court where the bankruptcy case was filed.</p>	<p>Secured Claim A claim is a secured claim to the extent that the creditor has a lien on property of the debtor (collateral) that gives the creditor the right to be paid from that property before creditors who do not have liens on the property.</p> <p>Examples of liens are a mortgage on real estate and a security interest in a car, truck, boat, television set, or other item of property. A lien may have been obtained through a court proceeding before the bankruptcy case began; in some states a court judgment is a lien. In addition, to the extent a creditor also owes money to the debtor (has a right of setoff), the creditor's claim may be a secured claim. (See also <i>Unsecured Claim</i>.)</p>	<p>Unsecured Claim If a claim is not a secured claim it is an unsecured claim. A claim may be partly secured and partly unsecured if the property on which a creditor has a lien is not worth enough to pay the creditor in full.</p> <p>Unsecured Priority Claim Certain types of unsecured claims are given priority, so they are to be paid in bankruptcy cases before most other unsecured claims (if there is sufficient money or property available to pay these claims). The most common types of priority claims are listed on the proof of claim form. Unsecured claims that are not specifically given priority status by the bankruptcy laws are classified as <i>Unsecured Nonpriority Claims</i>.</p>
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Items to be completed in Proof of Claim form (if not already filled in)

Court, Name of Debtor, and Case Number:

Fill in the name of the federal judicial district where the bankruptcy case was filed (for example, Central District of California), the name of the debtor in the bankruptcy case, and the bankruptcy case number. If you received a notice of the case from the court, all of this information is near the top of the notice.

Information about Creditor:

Complete the section giving the name, address, and telephone number of the creditor to whom the debtor owes money or property, and the debtor's account number, if any. If anyone else has already filed a proof of claim relating to this debt, if you never received notices from the bankruptcy court about this case, if your address differs from that to which the court sent notice, or if this proof of claim replaces or changes a proof of claim that was already filed, check the appropriate box on the form.

1. Basis for Claim:

Check the type of debt for which the proof of claim is being filed. If the type of debt is not listed, check "Other" and briefly describe the type of debt. If you were an employee of the debtor, fill in the last four digits of your social security number and the dates of work for which you were not paid.

2. Date Debt Incurred:

Fill in the date when the debt first was owed by the debtor.

3. Court Judgments:

If you have a court judgment for this debt, state the date the court entered the judgment.

4. Total Amount of Claim at Time Case Filed:

Fill in the applicable amounts, including the total amount of the entire claim. If interest or other charges in addition to the principal amount of the claim are included, check the appropriate place on the form and attach an itemization of the interest and charges.

5. Secured Claim:

Check the appropriate place if the claim is a secured claim. You must state the type and value of property that is collateral for the claim, attach copies of the documentation of your lien, and state the amount past due on the claim as of the date the bankruptcy case was filed. A claim may be partly secured and partly unsecured. (See DEFINITIONS, above).

6. Unsecured Nonpriority Claim:

Check the appropriate place if you have an unsecured nonpriority claim, sometimes referred to as a "general unsecured claim". (See DEFINITIONS, above.) If your claim is partly secured and partly unsecured, state here the amount that is unsecured. If part of your claim is entitled to priority, state here the amount not entitled to priority.

7. Unsecured Priority Claim:

Check the appropriate place if you have an unsecured priority claim, and state the amount entitled to priority. (See DEFINITIONS, above). A claim may be partly priority and partly nonpriority if, for example, the claim is for more than the amount given priority by the law. Check the appropriate place to specify the type of priority claim.

8. Credits:

By signing this proof of claim, you are stating under oath that in calculating the amount of your claim you have given the debtor credit for all payments received from the debtor.

9. Supporting Documents:

You must attach to this proof of claim form copies of documents that show the debtor owes the debt claimed or, if the documents are too lengthy, a summary of those documents. If documents are not available, you must attach an explanation of why they are not available.

REFUND REQUEST FORM

Date 4/4/14

Municipality MUNICIPALITY NAME

Parcel number 44-3-2

Per Capita I.D. number _____

Name and Address of taxpayer TAXPAYER NAME
(name & address of refund) TAXPAYER ADDRESS

Date Originally Paid 3-1-14

Date Paid in error (IF DOUBLE PYMT) 4-1-14

Face amount of taxes:

CO.	F.D.	PER CAPITA
\$ <u>100.00</u>	\$ <u>10.00</u>	\$ _____

Actual amount paid in error(to be refunded):

CO.	F.D.	PER CAPITA
\$ <u>98.00</u>	\$ <u>.20</u>	\$ _____

Tax Collector Signature TAX COLLECTOR NAME

NOTE: ALL REFUNDS SHOULD BE PROCESSED WITHIN THE TAX COLLECTION YEAR. REFUNDS PROCESSED IN JANUARY (AT THE TIME OF THE BALANCING APPOINTMENT) SHOULD BE FROM TRANSACTIONS OCCURING IN DECEMBER OF THE COLLECTION YEAR.

PART IV

Assessment Appendix

Purpose

To provide additional detailed information required by the Assessment Office.

Information

Please see the attached.

Forms

Example forms are provided. These are required by the Assessment Office. Please refer questions to that office.

ASSESSMENT APPENDIX

INFORMATION

Tax Collector Information

A request for the tax collector name, address, phone number, and hours of collection will be available for submission to the MIS Department on-line to the collector for the March 1st and July 1st billings.

Millage Information

A form requesting the municipal and school millages will be mailed to the municipalities and school districts prior to printing bills and providing access to the computer duplicates. All information must be submitted to the Assessment Bureau.

Release of Duplicates and Bills

Duplicates (computer format) and bills will be released to the current tax collectors after a signature sheet is signed by all taxing districts upon yearly settlement of accounts. New collectors can obtain the duplicate login and bills when bonded and upon taking the oath of office.

A summary report showing total valuations and taxes due will be mailed after all sixty-seven (67) duplicates are released.

Public Inspection

The tax collector computer does not have to be open for public inspection. The Assessment Bureau displays the information for public review during normal business hours in the Schuylkill County Courthouse.

Taxpayer Liability

Tax collectors are required to mail tax notices one time to the address on the bill. Failure to receive a tax bill does not relieve a taxpayer from payment of said taxes.

Real Estate Duplicate (computer format)

Valuation Changes

Additions and exonerations to the valuations are to be processed in the computer under the written direction of the Assessment Bureau. A letter will be mailed to the collector containing the breakdown of valuation and dollar amounts. Any adjustments that are issued for county and municipal parcels should also be completed for the school parcels unless stated.

Valuation questions regarding acreage and building assessments should be forwarded to the Assessment Bureau. The parcel number should be included.

Address and Name Changes

All changes for the county and municipal tax bills are to be received in the Assessment Bureau no later than November 30th.

All changes for the school bills are to be received in the Assessment Bureau no later than May 1st.

Adjustments must be submitted on the Change of Address Form (SEE EXAMPLE). Parcel numbers are required.

The order of names listed on a bill can not be altered and are determined by the most recent deed of record.

A deceased owner may be removed from the tax bill. A death certificate must be forwarded to the Assessment Bureau.

A change of name due to marriage will be processed as an "In Care Of" notation when requested in writing.

Trailers

Removal of a trailer is only permitted after obtaining a trailer permit from the tax collector. The tax parcel number must be on the permit, and the yellow copy forwarded to the Assessment Bureau (See EXAMPLE).

Per Capita Duplicate (computer format)

Assessments

The tax collector may act as the assessor. All changes are completed through the Tax Collector Computer System.

Types of Changes

Additions

Any person 18 years or older who resides or who moved into and resided at least 6 months in the county must be added to the tax rolls.

Exonerations

Moved, deceased, and double assessed taxpayers may be exonerated from the county tax rolls.

Exemptions

Taxpayers who have moved into the county and resided less than 6 months, active military personnel, full time students the age of 18, and persons with individual incomes of \$5000.00 or less can apply for tax exemption each year. A form must be completed and submitted to the tax collector. The Treasurer's Office receives exemption slips.

NOTE: Persons in nursing homes, prison, or members of the clergy are not exonerated or exempt unless they meet the above requirements.

NOTE: All changes must be submitted in actual time. No changes can be done after settlement at the end of the year.

ASSESSMENT APPENDIX
FORMS

Change of Address Form (EXAMPLE)
Available on the Tax Collector Computer System

Trailer Permit (EXAMPLE)
Available in the Assessment Office

EXAMPLE

Permit to Remove Mobile Home or House Trailer PERMIT NO. _____

County of Schuylkill • Court House • Pottsville, Pa. 17901

TO: _____ DATE _____ 19____

In re: _____
TYPE MOBILE HOME OR HOUSE TRAILER

OWNER AND/OR OWNERS
 Mfg. No. _____
MANUFACTURER'S NUMBER

I, the undersigned Tax Collector
 for the taxing district of _____
TWP. _____
 BOROUGHS, OR
 CITY _____
 COUNTY, PENNSA.

do hereby authorize the above owner and/or owners to remove the above mobile home, or house trailer from the taxing district to:

I CERTIFY that all municipal, school, and county real estate taxes assessed on the above mobile home or house trailer are paid to date.

Fee: Paid \$2.00 TAX COLLECTOR

ACT 84 of the 1969 Session provides for a penalty for failure to secure such a permit. Any person who moves a mobile home or house trailer from the territorial limits of the taxing district without first having obtained a removal permit issued under this act shall, upon summary conviction thereof, be sentenced to pay a fine of one hundred dollars (\$100) and costs of prosecution or undergo imprisonment for not more than thirty days, or both.

VALID FOR 30 DAYS FROM DATE OF ISSUE OWNER'S COPY

PART V

Tax Claim Appendix

Purpose

To provide additional detailed information required by the Tax Claim Bureau to Tax Collectors.

Information (Part I)

Please see the attached.

Form (Part II)

Tax Claim Petition (EXAMPLE)

The form is available on the Tax Collector Computer System.

This is required by the Tax Claim Bureau.

Please refer questions to that office.

TAX CLAIM BUREAU APPENDIX

Information Part I

1. The Tax Claim Bureau collects delinquent real estate taxes in accordance with the return filed by the tax collector, as more fully set forth in the Real Estate Tax Law of 1947, 72 P.S. § 5860.101 et seq.
2. Once the return is filed, it may not be amended and the Tax Claim Bureau is required to collect taxes based on said return.
3. Once the return is filed, no additional owners or properties will be permitted to be added as delinquent for said tax year.
4. Once an owner and property have been returned as delinquent by the tax collector, the tax claim may only be challenged in accordance with 72 P.S. § 5860.314.
5. To challenge the validity of a claim, the taxpayer must file a petition substantially in the form contained in Part II, attached hereto, on or before December 31 of the year the claim was returned delinquent to the Tax Claim Bureau.
6. Once the petition has been filed, the Tax Claim Bureau will set a date and time for hearing, at which time evidence of payment may be presented.
7. If the Tax Claim Bureau determines that the tax was paid and erroneously listed as delinquent by the tax collector, the tax collector shall be responsible for penalty, interest, and costs owed to the Tax Claim Bureau.

Section B: Tax Information

Type of Tax

Tax Year(s)

Quarter(s)

Date of Notice of Assessment

Section C: Tax Representative Information

Complete information for representative (if applicable)

I hereby nominate the following as my representative:

Last Name
Initial

First Name

Middle

Representative is: _____ Attorney _____ Other Accountant
_____ Certified Public Accountant _____ Other Tax Advisor

Business Name

Street Address

City

State

ZIP Code

I would like copies of all correspondence sent to my representative.

Section D: Relief Requested & Arguments

Explain in detail why the relief requested above should be granted. Attach additional pages if necessary. Enclose copies of any documents you feel will support your arguments. Petitions alleging payment of tax must be accompanied by proof of payment of the tax.

Section E: Signature

All Petitions must be signed by the Petitioner or Authorized Representative. If signed by an Authorized Representative, written authorization for the representative to sign on the Petitioner's behalf must be accompanied by the Petition.

Under penalties prescribed by the law, I hereby certify that this petition has been examined by me and that to the best of my knowledge, information, and belief, the fact contained in the petition are true and correct and this Petition is not filed for the purpose of delay.

Taxpayer or Authorized Representative Signature

Print Name: _____

Date: _____

VI

Amendment Appendix

Purpose

To provide additional detailed information in reference to the ordinance and amendment to the Local Tax Collection Law Act 169, and amendment to House Bill 1590 Act 164.

Information Attachments

Copy of Ordinance
Copy of Local Tax Collection Amendment Act 169
Copy of Local Tax Collection Amendment Act 164

ORDINANCE NO. 2000-4
AN ORDINANCE OF THE COUNTY OF SCHUYLKILL
IMPLEMENTING CERTAIN AMENDMENTS OF THE LOCAL TAX COLLECTION
LAW, AS AUTHORIZED BY ACT OF 1998, P.L. 1294, NO. 169, 72 Pa. C.S.A.
SECTION 5511.1, ET. SEQ. IMPOSING A LATE FILING FEE
ON TAX COLLECTORS WHO FAIL TO TIMELY FILE STATEMENTS
OR TAXES COLLECTED WITH RECONCILED REPORTS.

The County of Schuylkill hereby ordains:

SECTION 1. INCORPORATION OF STATUTE:

The provisions of Section 25 of the Local Tax Collection Law, as amended by the Act of 1998, P.L. 1294, No. 169, 72 P.S. Section 5511.1, et seq., as hereafter amended, supplemented, modified or reenacted by the General Assembly of Pennsylvania, are incorporated herein by reference thereto and specifically adopted herein.

SECTION 2. COLLECTION AND PAYMENT OVER OF TAXES:

Each Tax Collector for the County of Schuylkill and any other taxing district located with the County of Schuylkill ("Tax Collectors") shall keep a correct account of all monies collected by him or her as taxes under authority of any duplicate or duplicates in his or her possession. The Tax Collectors shall mark "paid" on each duplicate, alongside or in such other manner as clearly indicates such payment is applicable to the name of each taxable, the amount of taxes paid and the date on which payment was made.

The Tax Collectors shall, in the form, manner and time period set forth in the County Procedures Manual adopted by Resolution, file a true verified statement, in writing on a form approved by the Department of Community and Economic Development, to the Treasurer of the County of Schuylkill, for all taxes collected for each taxing district for which taxes have been collected during the previous period, setting forth the names of the taxables, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied for all taxables making tax payments within the applicable period ("Statement"). The Tax Collectors shall include with each Statement made under this section a reconciled monthly Tax Collector's report for each type of tax collected for each taxing district. The report shall be reconciled from the tax duplicates to the amount of taxes remaining to be collected.

SECTION 3. IMPOSITION OF LATE FILING FEE

If a Tax Collector does not file this Statement, including the reconciled reports, within the prescribed period, a late filing fee may be imposed. Such late filing fee shall be \$20.00 for each day or part of a day, excluding Saturdays, Sundays, and holidays, for the first six days in which the Statement with reconciled reports is over due, and \$10.00 for each day or part of day, excluding Saturdays, Sundays, and holidays, for each day after such sixth day that the Statement with reconciled report is over due. The maximum fee payable with respect to a single Statement with reconciled reports shall be \$250.00. If is determined by the Treasurer of the County of Schuylkill that there is a reasonable cause for failure to timely file this Statement with reconciled reports under this section, the late filing fee may be waived by the Treasurer of the County of Schuylkill. Any late filing fee shall be considered due and payable and shall be paid to the Treasurer of Schuylkill County at the time the Statement with reconciled reports are filed. The Treasurer of Schuylkill County shall accept an over due Statement with reconciled reports even if any applicable late file fee due has not been paid, but the Statement with the reconciled reports shall not be considered filed until any applicable late filing fee has been paid. No further late filing fees shall accrue following the acceptance by the County Treasurer of the overdue Statement with the reconciled reports, notwithstanding the fact that the Statement with reconciled reports is not considered filed until the unpaid fee is paid.

The Tax Collectors shall pay over to the County Treasurer all monies collected during the previous period in the time period set forth in the County Procedures Manual adopted by Resolution.

SECTION 4. ENFORCEABILITY:

If a Tax Collector fails to make payment of any applicable late filing fee within 30 days of the date on which the filing fee becomes due, payment thereof may be enforced by the withholding of an amount equal to the unpaid late filing fee from payment of any commission due the Tax Collector for the collection dates.

SECTION 5. SEVERABILITY:

If any sentence, clause, section, or part of this Ordinance is found to be unconstitutional, illegal, or invalid, such unconstitutionality, illegality or invalidity shall not affect or impair any of the remaining provisions, sentences, clauses, sections or part of this Ordinance. It is hereby declared as the intent of the County of Schuylkill that this Ordinance would have been adopted had such unconstitutional, illegal, or invalid sentence, clause, section or part thereof had not been included herein.

SECTION 6. REPEALER:

All prior Ordinances are hereby repealed to the extent that they are inconsistent with this Ordinance.

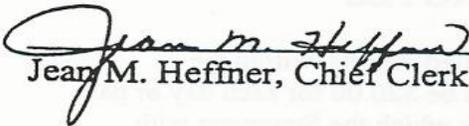
SECTION 7. EFFECTIVE DATE

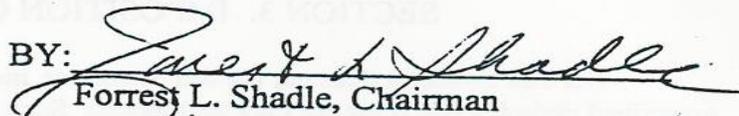
This Ordinance shall become effective 7 days after enactment and shall continue on a calendar basis, thereafter, without reenactment.

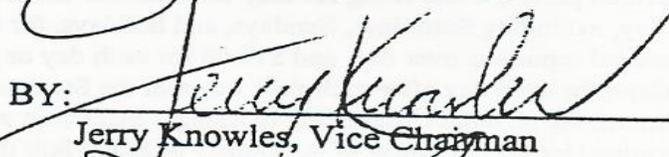
DULY ADOPTED THIS 15TH DAY OF NOVEMBER, 2000, BY THE BOARD OF COMMISSIONERS FOR SCHUYLKILL COUNTY, PENNSYLVANIA.

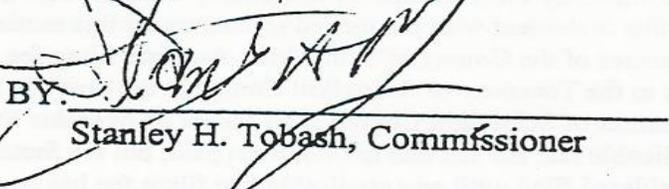
ATTEST:

COUNTY OF SCHUYLKILL


Jean M. Heffner, Chief Clerk

BY: 
Forrest L. Shadle, Chairman

BY: 
Jerry Knowles, Vice Chairman

BY: 
Stanley H. Tobash, Commissioner

DATED: November 15, 2000

*106980 72 P.S. § 5511.25

PURDON'S PENNSYLVANIA
STATUTES AND CONSOLIDATED
STATUTES ANNOTATED
PURDON'S PENNSYLVANIA
STATUTES ANNOTATED
TITLE 72. TAXATION AND FISCAL
AFFAIRS
CHAPTER 4. LOCAL TAXATION
COLLECTIONS IN GENERAL
LOCAL TAX COLLECTION LAW

Current through Act 1999-37

§ 5511.25. Collection and payment over of
taxes

The tax collector shall keep a correct account of all moneys collected by him as taxes under the authority of any duplicate or duplicates in his possession. He shall mark "paid" on each duplicate, at the name of each taxable, the amount of taxes paid and the date on which payment was made.

The tax collector shall on or before the tenth day of each month, or more frequently if required by ordinance or resolution of the taxing district, provide a true, verified statement, in writing on a form approved by the Department of Community and Economic Development, to the secretary or clerk of the taxing district or, in the case of cities of the third class, to the director of accounts and finance for all taxes collected for such taxing district during the previous month or period, giving the names of taxables, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied. The tax collector shall include with each statement made under this section a reconciled monthly tax collector's report for each type of tax collected for each taxing district. The report shall be reconciled from the tax duplicates to the amount of taxes remaining to be collected.

If a tax collector does not provide the statement, including the reconciled reports, within the prescribed period, the taxing district may impose

a late filing fee in accordance with this section. Such fee shall not exceed twenty dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for the first six days that a statement with reconciled reports is overdue and such fee shall not exceed ten dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for each day after such sixth day that a statement with reconciled reports is overdue. The maximum fee payable with respect to a single statement with reconciled reports shall not exceed two hundred fifty dollars. If a taxing district determines that there is a reasonable cause for failure to timely file the statement with reconciled reports under this section, the taxing district may waive the late filing fees. A taxing district shall receive an overdue statement with reconciled reports even if any late filing fee due has not been paid, but the statement with reconciled reports shall not be considered filed until all fees have been paid. No further late filing fees shall be incurred, notwithstanding the fact that the statement with reconciled reports is not considered filed.

*106981 The collector shall pay over on or before the tenth day of each month, (or more often if required by ordinance or resolution of the taxing district,) to the treasurer of the taxing district all moneys collected as taxes during the previous month or period and take his receipt for the same.

The tax collector shall, at any time on demand of any taxing district, exhibit any duplicate in his possession showing the uncollected taxes as of any date.

CREDIT(S)

1990 Main Volume

1945, May 25, P.L. 1050, § 25. As amended 1959, Sept. 8, P.L. 806, § 1.

1999 Electronic Update

Amended 1998, Dec. 21, P.L. 1294, No. 169, § 2, effective Jan. 1, 1999.

<General Materials (GM) - References, Annotations, or Tables>

HISTORICAL NOTES

HISTORICAL AND STATUTORY NOTES

1999 Electronic Update

1998 Legislation

Act 1998-169, rewrote the section which previously read:

"The tax collector shall keep a correct account of all moneys collected by him as taxes under the authority of any duplicate or duplicates in his possession. He shall mark 'paid' on each duplicate at the name of each taxable, the amount of taxes paid, and the date on which payment was made.

"The tax collector shall on or before the tenth day of each month, or oftener, if required by ordinance or resolution of the taxing district, make a true, verified statement, in writing, to the secretary or clerk of the taxing district, or in the case of cities of the third class, to the director of accounts and finance if and as required for all taxes collected for such taxing district during the previous month or period, giving the names of taxables, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied. The collector shall pay over on or before the tenth day of each month, or oftener, if required by ordinance or resolution of the taxing district, to the treasurer of the taxing district all moneys collected as taxes during the previous month or period and take his receipt for the same.

"The tax collector shall, at any time on demand of any taxing district, exhibit any duplicate in his possession showing the uncollected taxes as of any date."

1990 Main Volume

The 1959 amendment added to the information required in the tax collector's statement by adding to the end of the first sentence of the second paragraph the words "along with discounts granted or penalties applied, if any," and "discounts granted and penalties applied".

REFERENCES

CROSS REFERENCES

County commissioners, appointment of county treasurer as tax collector in cities of third class, see 16 P.S. § 1701.1

*106982 Return of collections by County Commissioners, see 72 P.S. § 5751.

LIBRARY REFERENCES

1990 Main Volume

Counties Ⓒ 194.
Municipal Corporations Ⓒ 978.
Schools Ⓒ 106 et seq.
Taxation Ⓒ 544 et seq.
WESTLAW Topic Nos. 104, 268, 345, 371.
C.J.S. Counties § 285.
C.J.S. Municipal Corporations § 2070 et seq.
C.J.S. Schools and School Districts § 390 et seq.
C.J.S. Taxation §§ 640, 641, 1088.

ANNOTATIONS

NOTES OF DECISIONS

Correction of duplicate 1
Interest 3
Payment over by collector 2

1. Correction of duplicate

Collector of Taxes has no duty to correct, or power to alter, duplicates placed in his charge by taxing districts for the collection of taxes. *Gorson v. Lackawanna County Bd. of Com'rs*, 465 A.2d 703, 77 Pa.Cmwlth. 140, Cmwlth.1983.

2. Payment over by collector

Complaint against Collector of Taxes that Collector was unjustly enriched by the payment of taxes by plaintiffs on more than their property failed to state a cause of action since Collector had remitted taxes to the taxing districts and it was alleged that the actual owners of the property on which the taxes were paid by plaintiff had not paid the taxes. *Gorson v. Lackawanna County Bd. of Com'rs*, 465 A.2d 703, 77 Pa.Cmwlth. 140, Cmwlth.1983.

Township supervisors should require tax collector to pay over to township treasurer before tenth of each month all moneys collected. *In re Litchfield Tp. Sup'rs*, 65 Pa. D. & C. 108 (1949).

3. Interest

In an action against a surety on a borough tax collector's bond where it appears the tax collector had failed to account for or deliver certain funds to the borough treasurer, where plaintiff claims interest upon unaccounted for funds from the date when such accounting was required by this section, defendant's preliminary objection in the nature of a demurrer will be sustained, since interest runs only from the date of the demand upon the surety for payment. *Com. to use v. Buckeye Union Ins. Co.*, 53 Pa. D. & C.2d 461 (1971).

**LOCAL TAX COLLECTION LAW - BASIC AND CONTINUING EDUCATION
PROGRAMS FOR TAX COLLECTORS, CRIMINAL HISTORY RECORD
INFORMATION, NOTICE OF TAXES AND DEPUTY TAX COLLECTORS
Act of Oct. 22, 2014, P.L. 2604, No. 164 Cl. 53
Session of 2014
No. 2014-164**

HB 1590

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "An act relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties," further providing for basic and continuing education programs for tax collectors; providing for criminal history record information; and further providing for notices of taxes and for deputy tax collectors.

The General Assembly of the Commonwealth of Pennsylvania hereby enacts as follows:

Section 1. Section 4.1 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, amended June 22, 2001 (P.L.377, No.25), July 7, 2006 (P.L.394, No.80) and October 24, 2012 (P.L.1318, No.166), is amended to read:

Section 4.1. Basic and Continuing Education Programs for Tax Collectors.--(a) The department, in consultation with the Pennsylvania State Tax Collectors' Association, shall adopt and implement programs of basic training, examination and qualification of tax collectors and of continuing education to be met by persons qualified as tax collectors as condition for renewal. The department may contract with a third party to provide the basic training, examination, qualification and continuing education.

(a.1) (1) The basic training program shall include, but not be limited to, the following courses:

(i) Procedures for collecting taxes.

(ii) This act and other statutes related to the imposition and collection of taxes.

(iii) Auditing.

(iv) Accounting.

(v) Ethics.

(vi) Computerization.

(vii) Recent court decisions affecting the imposition and collection of taxes.

(2) As a prerequisite to taking a qualification examination, the individual shall complete the basic training program authorized by the department.

(3) (1) [An] **After successfully completing the basic training program, an individual shall [have the option to] sit for [any] the qualification examination relating to the basic [education] training program.**

(ii) No individual shall obtain qualification unless that individual has passed a basic qualification examination.

(iii) An individual who passes the basic qualification examination shall be known as a qualified tax collector. **Successful completion of the basic training program shall be evidenced by a Pennsylvania Qualified Municipal Collector (PQMC) designation. The designation shall be awarded only to individuals who have successfully completed the basic training program and passed the basic qualification examination.**

(a.2) The department shall:

(1) Make certain a qualified tax collector certificate is issued to an individual who passes the basic qualification examination. The certificate shall expire one year from the date of issuance but may be renewed for subsequent consecutive years upon the completion of mandatory continuing education in accordance with subsection (b).

(2) Maintain a register that lists all qualified tax collectors. The register shall be open to public inspection and copying upon payment of a nominal fee.

(3) Provide once each year a list of all qualified tax collectors on the department's World Wide Web site.

(4) Determine and approve reasonable fees for the training program and for testing and qualification. The individual shall bear the cost of the program, testing and qualification unless the political subdivision agrees to pay for the cost in whole or in part.

(5) Develop, implement and maintain an online training and testing program as an alternative option for individuals in lieu of in-classroom instruction and testing. The department may provide the training via compact disc. The testing shall be conducted in an online or a classroom setting. Nothing in this clause shall preclude the department from contracting with a third party to develop, implement or maintain the online training or testing program or to develop, produce or distribute the training compact disc.

(a.3) It shall be unlawful on or after the effective date of this subsection for any individual to hold himself out as being qualified in training under this section unless the individual holds a current, valid certificate.

[(a.4) Nothing in this section shall prevent any individual from participating in the department's basic training program and obtaining qualification.]

(a.5) (1) Except as provided in clause (3), before taking the oath of office, an individual elected to the office of tax collector shall complete the basic training program provided by the department and pass the basic qualification examination in accordance with this section.

Upon successful completion of the basic qualification examination, the individual shall provide a copy of his qualified tax collector certificate to the municipal secretary or clerk of the political subdivision for which the individual has been elected.

(2) Except as provided in clause (3), it shall be a qualification of office for an individual elected to the office of tax collector to become a qualified tax collector before taking the oath of office for the office of tax collector. No individual shall become a tax collector if the individual is not a qualified tax collector on the date he is scheduled to take the oath of office as prescribed by law. If an individual is not a qualified tax collector on the date he is scheduled to take the oath, the office of tax collector shall be deemed vacant.

(3) (i) If an individual is appointed to fill a vacancy in the office of tax collector, the individual shall have sixty days to become a qualified tax collector. If the appointee fails to become a qualified tax collector within the time required, the office shall be deemed vacant.

(ii) Notwithstanding subclause (i), and if there is less than one year remaining in the term of the office of tax collector when a vacancy occurs in the office, the individual appointed as tax collector is not required to become a qualified tax collector.

(4) A tax collector subject to clause (3) (ii) that seeks reelection to the office of tax collector for a subsequent term must become a qualified tax collector.

(5) Nothing in this section shall preclude an individual from retaking the qualification examination prior to taking the oath of office for the office of tax collector if the individual failed the qualification examination on a prior attempt.

(a.6) This section shall not preclude filling a vacancy in the office of tax collector by:

(1) A municipality entering into an agreement with the county commissioners under section 4.4 for the county treasurer to collect the taxes levied by the municipality.

(2) A taxing district forming a joint tax collection district in accordance with section 4.2.

(3) Any other method of filling a vacancy in the office of tax collector provided by law.

(a.7) (1) A tax collector in office on the effective date of this subsection shall be considered a qualified tax collector under this section and issued a qualified tax collector certificate by the department and added to the list of qualified tax collectors.

(2) A tax collector subject to clause (1) who is not reelected for the office of tax collector for the term immediately subsequent to the current term, but is reelected for the office of tax collector for a later term, shall be subject to the requirements of this section.

(b) Each qualified tax collector shall be required to obtain six hours of mandatory continuing education during each year of his term of office.

(c) The topics for continuing education shall include, but not be limited to, the following:

(1) Accounting.

(2) Auditing.

(3) Computerization.

(4) Ethics.

(5) Procedures for collecting taxes.

(6) Recent court decisions affecting the imposition and collection of taxes.

(7) The local tax collection laws and other statutes related to the imposition and collection of taxes.

(d) The department shall inform qualified tax collectors of the continuing education requirement upon issuance of certificates.

(e) **(1)** Renewal of qualification shall be on an annual basis upon completion of continuing education requirements as set forth in this section. The collectors shall bear the cost of the program and qualification unless the political subdivision agrees to pay for the cost in whole or in part.

(2) The department shall issue a renewed qualified tax collector certificate to each tax collector upon the tax collector's successful completion of the annual continuing education requirements.

(e.1) Within thirty days of the department issuing a renewed qualified tax collector certificate to a tax collector, the tax collector shall provide a copy of the renewed qualified tax collector certificate to the municipal secretary or clerk of the political subdivision for which the tax collector was elected.

(e.2) Completion of the requirements in subsection (e.1) is considered a qualification of office, and, if the tax collector fails to successfully complete the continuing education requirements or provide a copy of the qualified tax collector certificate to the municipal secretary or clerk within thirty days of the department's issuance of the certificate, the tax collector shall be deemed ineligible to be placed on the ballot for the office of tax collector at the end of the tax collector's current term of office.

(f) A record of all qualified tax collectors shall be kept by the department and shall be open to public inspection and copying upon payment of a nominal fee.

[(g) This section shall not apply to a person who has served eight or more terms as a tax collector.]

(g.1) The department shall bear the costs of subsections (a.2) (5), (a.7) (1) and (e) (2) and their requirements. The Governor shall annually recommend an appropriation to the General Assembly from the General Fund in an amount sufficient to cover the costs incurred by the department in carrying out the certification and training program.

(h) The following words and phrases when used in this section shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

"Department" shall mean the Department of Community and Economic Development of the Commonwealth.

"Qualified tax collector" shall mean a person who holds a current valid certificate of qualification issued by the Department of Community and Economic Development.

"Tax collector" shall mean a person duly elected or appointed to collect real property taxes levied by a political subdivision, other than a county, including the following:

(1) A tax collector in a borough, incorporated town or township of the first or second class.

(2) A treasurer of a city of the third class in that person's capacity as tax collector.

(3) An employe or official who has been designated to collect real property taxes in a municipality, other than a county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and optional plan government), which municipality has eliminated the elective office of tax collector.

Section 2. The act is amended by adding a section to read:

Section 4.5. Criminal History Record Information.--(a)

An individual filing a nomination petition for the office of tax collector to the county board of elections under the act of June 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania Election Code," shall include the following information obtained within one year prior to filing the petition:

(1) In accordance with 18 Pa.C.S. Ch. 91 (relating to criminal history record information), a report of criminal history record information from the Pennsylvania State Police. The dissemination of criminal history record information to an individual filing a nomination petition for the office of tax collector shall be governed by 18 Pa.C.S. § 9121(b) (2) (relating to general regulations).

(2) If an individual filing a nomination petition who for the two years immediately preceding the filing of the petition has not been a resident of this Commonwealth, the individual shall submit a report of Federal criminal history record information obtained pursuant to 28 CFR Pt. 16, Subpt. C (relating to production of FBI identification records in response to written requests by subjects thereof).

(a.1) An individual whose name did not appear on the ballot but has received sufficient votes under section 1405 of the "Pennsylvania Election Code" to be issued a certificate of election by the county board of elections as the successful candidate for the office of tax collector shall, within thirty days of the certification, provide to the county board of elections the following information obtained within one year prior to certification by the county board of elections:

(1) In accordance with 18 Pa.C.S. Ch. 91, a report of criminal history record information from the Pennsylvania

State Police. The dissemination of criminal history record information to an individual certified by the county board of elections for the office of tax collector shall be governed by 18 Pa.C.S. § 9121(b)(2).

(2) If an individual who for the two years immediately preceding certification by the county board of elections for the office of tax collector has not been a resident of this Commonwealth, the individual shall submit a report of Federal criminal history record information obtained pursuant to 28 CFR Pt. 16, Subpt. C.

(b) The criminal history record information received by the county board of elections shall be considered a part of the nomination petition in accordance with section 308 of the "Pennsylvania Election Code." A Social Security number or other personal identification information under section 708(b)(6)(i) of the act of February 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law," may be redacted from the criminal history record information.

(c) The Pennsylvania State Police may charge the individual a fee in accordance with 18 Pa.C.S. § 9161 (relating to duties of the Attorney General) to conduct the criminal record check required under subsections (a)(1) and (a.1)(1). The Pennsylvania State Police may charge a fee of not more than the established charge by the Federal Bureau of Investigation and associated processing fees under the current State contract for the criminal history record check required under subsections (a)(2) and (a.1)(1).

(d) An individual who fails to meet the applicable requirements under subsections (a) and (a.1) shall not be qualified to hold the office of tax collector.

(e) In no case shall an individual submit a nomination petition for the office of tax collector if the individual's criminal history record information indicates the individual has been convicted of any of the following:

(1) An offense under any of the following:

(i) 18 Pa.C.S. Ch. 35 (relating to burglary and other criminal intrusion).

(ii) 18 Pa.C.S. Ch. 37 (relating to robbery).

(iii) 18 Pa.C.S. Ch. 39 (relating to theft and related offenses).

(iv) 18 Pa.C.S. Ch. 41 (relating to forgery and fraudulent practices).

(v) 18 Pa.C.S. Pt. II Art. E (relating to offenses against public administration).

(vi) 18 Pa.C.S. Ch. 76 Subch. B (relating to hacking and similar offenses).

(2) A Federal or out-of-State offense similar in nature to the offenses listed in clause (1).

(f) An objection to the nomination petition based on the conditions outlined in subsection (e) may be filed in accordance with section 977 of the "Pennsylvania Election Code."

(g) No member of a county board of elections shall be held civilly liable for any action directly related to good faith compliance with this section.

(h) As used in this section, the term "tax collector" shall have the same meaning as in section 4.1.

Section 3. Section 6 of the act, amended June 26, 1995 (P.L.61, No.11), is amended to read:

Section 6. Notices of Taxes.--When any duplicate of taxes assessed is issued and delivered by any taxing district to the tax collector, he shall within thirty days after receiving the tax duplicate, unless such time shall be extended by the taxing district, notify every taxable whose name appears on such duplicate: Provided, however, That a tax notice shall be sent to every taxable whose name appears on the duplicate not later than the first day of July following receipt of the tax duplicate, or not later than fifteen days after the duplicate of taxes assessed is issued and delivered by the taxing district to the tax collector if such delivery is after the sixteenth day of June: And provided further, That municipalities that have adopted a home rule charter under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law," may establish a different date for the sending of tax notices to taxables. Such notice shall contain--(1) the date of the tax notice; (2) the rate or rates of taxation; (3) the valuation and identification of the real property of such taxpayer; (4) the occupation valuation of such taxpayer, if any; (5) the several amounts of real and personal property and personal taxes for which said taxpayer is liable for the current year; (6) the total amount of said taxes; (7) a statement that such taxes are due and payable; and (8) a request for payment thereof. A separate notice shall be issued for each parcel of real property of a taxable. Personal property and personal taxes may be included on any one of such tax notices. Such notice shall further designate a place and time where the taxes shall be paid and state the time during which an abatement of tax will be allowed, when full amount of tax will be collected, and when an additional percentage will be added as a penalty. Such notice shall be mailed or delivered to the last known post office address of each of said taxables. Any such notice may include information as to taxes levied by two or more taxing districts.

The Department of Community [Affairs] **and Economic Development** shall prepare a uniform form of tax notice and supply specimen copies thereof to the county commissioners of the several counties for distribution to tax collectors.

Section 4. Section 22 of the act is amended to read:

Section 22. Deputy Tax Collectors.--(a) A tax collector may, with the approval of a taxing district and his surety, deputize in writing one or more deputy tax collectors, who, when so deputized, shall be authorized to receive and collect any or all of the taxes in like manner and with like authority as the tax collector appointing them. Any tax collector, appointing any deputy collector, shall be

responsible for and account to the taxing district for all taxes received or collected by his deputy.

(b) At a minimum, a tax collector shall, with the approval of a taxing district and the tax collector's surety, appoint a deputy tax collector who shall collect and settle taxes during any incapacitation of the tax collector. The deputy tax collector shall collect and settle taxes for the duration of the tax collector's incapacitation, unless the taxing district determines action under section 4.2 or 4.4 is necessary. As used in this subsection, the term "incapacitation" shall mean temporarily or permanently impaired by reason of physical illness, physical disability, mental illness, mental deficiency or other cause to the extent that the person lacks sufficient understanding or capacity to make or communicate responsible decisions concerning the collection and settlement of taxes.

Section 5. All other acts and parts of acts are repealed insofar as they are inconsistent with this act.

Section 6. The provisions of this act are severable. If any provision of this act or its application to any person or circumstance is held invalid, the invalidity shall not affect other provisions or applications of this act which can be given effect without the invalid provision or application.

Section 7. This act shall take effect as follows:

- (1) The following shall take effect immediately:
 - (i) The amendment of section 22 of the act.
 - (ii) This section.
- (2) The remainder of this act shall take effect in one year.

APPROVED--The 22nd day of October, A.D. 2014.

TOM CORBETT

PART VII

Resolution Appendix

Purpose

To provide additional detailed information in reference to the resolution adopted by the Schuylkill County Commissioners on February 13, 2013 in reference to Tax Collector Compensation, Tax Duplicates, and utilization of the County Tax Collector Computer System.

Information Attachments

Copy of Meeting Minutes
Copy of Resolution

WEDNESDAY, FEBRUARY 13, 2013

A MEETING OF THE SCHUYLKILL COUNTY BOARD OF COMMISSIONERS WAS HELD ON WEDNESDAY, FEBRUARY 13, 2013, AT 10:00 AM.

IN RE COMMISSIONER'S OFFICE – RESOLUTION, ESTABLISH A STANDARD COLLECTION METHOD & ELIMINATE THE USE OF COPIES

IT WAS MOVED BY COMMISSIONER HALCOVAGE, SECONDED BY COMMISSIONER HESS TO ADOPT A RESOLUTION TO SET THE COMPENSATION FOR THE TAX COLLECTORS OF SCHUYLKILL COUNTY FOR THE FOUR-YEAR TERM COMMENCING JANUARY 1, 2014 AS FOLLOWS:

A FLAT FEE OF \$2.00 FOR EACH REAL ESTATE TAX BILL PROCESSED BY THE TAX COLLECTOR

A 75% COMMISSION WITH A \$25.00 CAP FOR ALL REAL ESTATE TAX REVENUE COLLECTED REGARDLESS OF THE TIME PERIOD (DISCOUNT, FACE, OR PENALTY) OF COLLECTION

A FLAT FEE OF \$.25 FOR EACH PER CAPITA TAX BILL PROCESSED BY THE TAX COLLECTOR

VOTE:

STAUDENMEIER—AYE

HALCOVAGE—AYE

HESS—AYE

MOTION ADOPTED

AS PER SECTION 3 OF THE RESOLUTION STATING THAT THE CHIEF CLERK OF THE BOARD OF COUNTY COMMISSIONERS IS DIRECTED TO CAUSE THIS RESOLUTION TO BE INCORPORATED INTO THE OFFICIAL MINUTES OF THE BOARD OF COMMISSIONERS THE RESOLUTION IS AS FOLLOWS:

**COUNTY OF SCHUYLKILL
COMMONWEALTH OF PENNSYLVANIA**

**A RESOLUTION OF THE COUNTY OF SCHUYLKILL
ESTABLISHING THE COMPENSATION FOR TAX COLLECTORS
OF SCHUYLKILL COUNTY COMMENCING JANUARY 1, 2014.**

WHEREAS, the County of Schuylkill is a taxing district subject to the Local Tax Collection Law, 16 P.S. § 5511.1 *et seq.*; and

WHEREAS, Section 36.1 of the Local Tax Collection Law, 16 P.S. § 5511.36a, provides as follows:

When any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted prior to the fifteenth day of February of the year of a municipal election.

NOW, THEREFORE, BE IT RESOLVED, by the Board of Schuylkill County Commissioners as follows:

Section 1. The Board of Commissioners of Schuylkill County, Pennsylvania, hereby establishes the following rates of compensation for Tax Collectors of Real Estate and

Per Capita Taxes levied and assessed by the County of Schuylkill commencing January 1, 2014:

- a) Three Quarters of One Percent (.75%) Commission Per Real Estate Tax Bill with a Twenty-Five (\$25.00) Dollar cap on each Real Estate Tax Bill processed by the Tax Collector pursuant to which payment has been received in full (including applicable Penalty and Interest, if any) regardless of the time period of collection (being Discount, Face or Penalty Period, but in no event later than December 31 of the applicable year within which the Real Estate Tax Bill is processed).
- b) A Flat Fee of Two (\$2.00) Dollars for each Real Estate Tax Bill processed by the Tax Collector.
- c) A Flat Fee of Twenty-Five (\$0.25) Cents for each Per Capita Tax Bill processed by the Tax Collector.

Section 2. All Resolutions and parts of Resolutions inconsistent herewith are hereby expressly repealed.

Section 3. The Chief Clerk of the Board of County Commissioners is directed to cause this Resolution to be incorporated into the official Minutes of the Board of Commissioners.

IN WITNESS WHEREOF, the undersigned Board of Commissioners have executed this Resolution and have caused to be affixed hereto the seal thereof, this 13th day of February, 2013.

**SCHUYLKILL COUNTY
COMMISSIONERS**

ATTEST:

By: _____
Frank J. Staudenmeier, Chairman

Darlene M. Laughlin, Chief Clerk

By: _____
George F. Halcovage, Jr., Commissioner

By: _____
Gary J. Hess, Commissioner

IT WAS MOVED BY COMMISSIONER HALCOVAGE, SECONDED BY COMMISSIONER HESS TO ESTABLISH A STANDARD COLLECTION METHOD FOR ALL TAX COLLECTORS WHICH REQUIRES THE UTILIZATION OF THE COUNTY'S COMPUTERIZED SYSTEM COMMENCING JANUARY 1, 2014.

VOTE:

STAUDENMEIER—AYE

HALCOVAGE—AYE

HESS—AYE

MOTION ADOPTED

IT WAS MOVED BY COMMISSIONER HALCOVAGE, SECONDED BY COMMISSIONER HESS TO ELIMINATE THE USE OF COPIES OF THE TAX DUPLICATE COMMENCING JANUARY 1, 2014.

VOTE:

STAUDENMEIER—AYE

HALCOVAGE—AYE

HESS—AYE

MOTION ADOPTED

THERE BEING NO FURTHER BUSINESS, THE MEETING ADJOURNED.

FEB 13 2013

COUNTY OF SCHUYLKILL
COMMONWEALTH OF PENNSYLVANIA

COMMISSIONERS
PER _____

**A RESOLUTION OF THE COUNTY OF SCHUYLKILL ESTABLISHING
THE COMPENSATION FOR TAX COLLECTORS OF SCHUYLKILL
COUNTY COMMENCING JANUARY 1, 2014.**

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- b) A Flat Fee of Two (\$2.00) Dollars for each Real Estate Tax Bill processed by the Tax Collector.

c) A Flat Fee of Twenty-Five (\$0.25) Cents for each Per Capita Tax Bill processed by the Tax Collector.

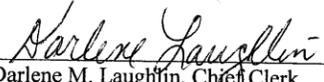
Section 2. All Resolutions and parts of Resolutions inconsistent herewith are hereby expressly repealed.

Section 3. The Chief Clerk of the Board of County Commissioners is directed to cause this Resolution to be incorporated into the official Minutes of the Board of Commissioners.

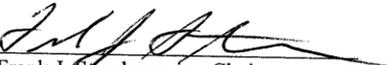
IN WITNESS WHEREOF, the undersigned Board of Commissioners have executed this Resolution and have caused to be affixed hereto the seal thereof, this 13th day of February, 2013.

SCHUYLKILL COUNTY COMMISSIONERS

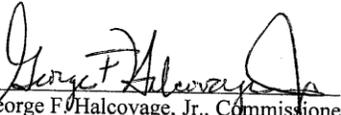
ATTEST:



Darlene M. Laughlin, Chief Clerk

By: 

Frank J. Staudenmeier, Chairman

By: 

George F. Halcovage, Jr., Commissioner

By: 

Gary J. Hess, Commissioner