

SCHUYLKILL COUNTY TAX COLLECTION COMMITTEE

Tax Collector RFP

_____, 2010

The Tax Collection Committee requests proposals for tax collection services according to the following terms.

A. Taxes for which Services are Requested

1. **Earned Income Tax** – attached is a list showing tax rates levied by the school districts and municipalities within our TCD and the approximate amount of tax collected in the most recent fiscal year. The list includes applicable low income exemption amounts. Except for minor variations, the school districts and municipalities will be using a uniform form of tax enactment, a sample of which has been attached.
2. **Local Services Tax** – attached is a list showing tax rates levied by the school districts and municipalities and the approximate amount of tax collected in the most recent fiscal year. The list includes applicable low income exemption amounts. Except for minor variations, the school districts and municipalities will be using a uniform form of tax enactment, a sample of which has been attached.
3. Services should include collection of current and delinquent taxes.
4. Tax collection agencies must submit a proposal for collection of all taxes listed above.
5. The attached TCC Tax Collection Agreement form is an integral part of this RFP and should be reviewed carefully.

B. Time for Commencement of Services

1. Commencement of services. Tax collection services will commence January 1, 2011. Tax collector will be responsible to process 2010 tax returns filed in 2011.
2. Contract term. You are requested to provide alternate terms for contracts of 3, 4, and 5 years, subject to renewal.

C. **Proposal Format and Submission Requirements**

1. Provide 15 copies
2. Proposal due _____
3. Direct any questions and submit proposals to:
_____, [Executive Director] [Secretary]
Schuylkill County Tax Collection Committee
[street address]
[city/state/zip]
Telephone: _____
Fax: _____
E-Mail: _____

D. **Tentative Timetable for RFP Decisionmaking**

Proposal due date	_____
TCC evaluation of proposals	_____
TCC selection of finalists	_____
TCC site visits	_____
TCC appointment of tax collector	_____

E. **Proposal Minimum Content Requirements**

1. Cover Letter. The cover letter should be signed by a principal of the firm.
2. Firm Background and Contact Information. Provide the following information (one page):
 - a. Firm name, address, telephone number, fax number, e-mail address, and website address.
 - b. Contact person name and title.
 - c. Firm officer and director names and addresses.
 - d. Legal structure of the firm (e.g., corporation or limited liability company).
 - e. Date of incorporation or organization.
3. Firm Overview. Provide a brief (one page) overview of your firm, including types of taxes collected, number of years providing tax collection services, total tax revenue collected for each type of tax in the last 5 years, and number of employees.
4. Firm Distinguishing Characteristics. Provide a summary (one page) of characteristics that distinguish and differentiate your firm, and why the TCC

should select your firm, including any promotional material you wish the TCC to consider.

5. Firm Offices. It is important to the TCC that the firm providing tax collection services have an office within the TCD. Please provide a list of current and proposed offices, and specify which office or offices will provide service to the TCD.
6. Site Visits. It is important the TCC be able to tour and observe the offices your firm uses to provide tax collection services. Please indicate whether your firm will allow the TCC to tour and observe your offices and operations.
7. Key Employees. Provide a list and resume or other statement of qualifications of key employees, including the individuals who will be the TCC primary and secondary contact persons and other individuals who perform key roles in the tax collection process.
8. Other RFP Responses. Provide a list of other tax collection committee RFPs to which your firm has responded or plans to respond.
9. Business Volume Capacity. The TCC is concerned about the capacity of tax collection agencies to handle the expanded volume of business that might result from county-wide collection under Act 32. Please address thoroughly your capacity to handle effectively all tax collection services for current clients and clients for which you have or will be making proposals, including details of any planned steps to add people, facilities, or other resources. Please address specifically your bonding capacity limits available through the insurance company that provides your bonding, and also the amount of bonding required for your current clients and clients for which you are making proposals to provide tax collection services (including tax collection committees). What dollar bond amount do you estimate will be required from your firm during the next 2 calendar years for all clients? If applicable, please identify what steps your firm has taken or will take to increase bonding capacity. Has a bonding company ever revoked or reduced the amount of a bond carried by your firm?
10. Conflicts of Interest. Provide a summary of any relationships or interests of your firm and the officers, directors, employees, or owners that might arguably conflict with the interests of the TCC or its constituent taxing authorities. Without limiting the foregoing, are there any family relationships between officers, directors, employees, or owners of your firm and officers, directors, employees, or owners of your auditing firm or any other provider of service to your firm?
11. Detailed Background and Operating Information. In addition to the information provided above, please address:
 - a. Does your firm meet all tax collector qualifications and requirements established by DCED under Act 32?

- b. Your knowledge of Act 32, changes to your current procedures that will be required as a result of Act 32, special challenges you foresee in collecting taxes under Act 32, and measures you are taking to address any special challenges.
- c. Your use of technology in collecting taxes and interacting with taxing authorities, employers, taxpayers, and other tax collectors. Please describe in detail the technology used in collecting the types of tax you propose to collect. Please specifically address the availability of online filing. Has your technology been modified to accommodate information and reports required under Act 32? Does your technology system comply with all Best Practices listed in the DCED document titled: “Act 32 Collection Project Document # 5: Final Report on EIT Collection Practices”? Please identify any of the Best Practices with which your technology system does not comply.
- d. Your procedures to ensure taxes are collected from all taxpayers owing tax, including your system that identifies employer and individual taxpayers who fail to file tax returns, and employers or individual taxpayers whose returns are audited. Please identify one or more jurisdictions for which you currently provide tax collection services and provide numbers for each identified jurisdiction describing:
 - Annual number of nonfilers identified who failed to file required returns.
 - Annual number of employer and individual taxpayer audits conducted.
 - Annual number of criminal prosecutions.
 - Annual number of civil collection proceedings filed (with separate breakdown of district justice and county court filings).
 - Annual number of district justice judgments transferred to court to establish lien.
 - Annual number of judgments reduced to payment plans.
 - Annual number of wage attachments filed.
 - Your process for handling taxpayers in bankruptcy.
 - Other data you deem helpful to show enforcement or delinquent collection steps.

Please also provide information on your rate of success under each category.

- e. Your procedures to ensure collection of all taxes paid by employers or TCC residents through other tax collectors, and to ensure payment of all taxes owed by other tax collectors. Specifically, please describe your procedures for reconciling payments to and from other tax collectors.
- f. Your procedures to ensure that employers and other tax collectors provide sufficient information when employee withholding amounts are remitted, in order to allow prompt distribution to taxing authorities of all funds collected from employers and other tax collectors.
- g. Your procedures to ensure that employers withhold tax at the correct rate.
- h. Your procedures to verify the accuracy of individual low income exemption claims.
- i. Your method of receiving and depositing tax funds remitted by taxpayers, including the length of time between receipt and deposit of a check. Does this time vary at different periods during the year? Does your firm accept credit card payments?
- j. Your procedures for processing employer and individual tax returns, including the average length of time after filing that is required for you to complete processing. Does this time vary at different periods during the year? Please also discuss procedures by which you reconcile filed individual tax returns with employer payments.
- k. Do you have an office within the TCD where taxpayers can pay taxes? Can taxes be paid at financial institutions where you deposit tax funds?
- l. Explain and provide copies of any documents relevant to your “customer services” for taxpayers. Telephone and in-person availability? Hardship and installment payment plan procedures? Other?
- m. Your legal staff or resources to address legal questions relating to tax collection (including identification of procedures and legal counsel used for filing and prosecuting criminal and civil litigation).
- n. Your requirements for your staff who are not attorneys to ensure adequate knowledge of and continuing education on tax law and tax collection processes.
- o. Your plans and arrangements for investment of tax funds. Have you historically segregated tax funds of different taxing authorities in different accounts?
- p. What financial institutions are used for deposit of tax funds? What due diligence steps are taken to ensure the safety of tax fund deposits and investments, including collateralization?

- q. Explain and provide a copy of procedures for complying with the Pennsylvania Taxpayer Bill of Rights.
 - r. Explain and provide samples of reports to taxing authorities and timing and distribution of tax funds, including any changes to your procedures that will be implemented as part of complying with Act 32 and requirements of the Tax Collection Agreement. Are you willing to provide distributions to taxing authorities more frequently than required by Act 32? Weekly distributions? What is the most frequent distribution system you could accommodate?
 - s. Provide a copy of any applicable ethics or other policy for protection of taxing authorities or taxpayers.
 - t. Provide samples of all other forms used in connection with tax collection procedures, including tax returns, tax regulations, delinquent tax collection letter forms, or other information disseminated to taxpayers.
 - u. Explain your procedures to ensure the security and confidentiality of information relating to and provided by taxpayers, including social security numbers and other confidential information. What safeguards do you have in place to avoid a data breach or other improper disclosure of confidential information? Has your firm ever experienced a data breach involving an unauthorized person obtaining access to confidential information in your possession? In responding to this question, please include any data breach that required notice of breach to affected taxpayers under the Pennsylvania Breach of Personal Information Notification Act, 73 P.S. § 2301 *et seq.*, and also any other breach that did not require such notice. Please provide an explanation of any such data breach.
 - v. Explain your procedures for back-up of records to avoid data loss. Do you have an emergency response continuity of operations plan? If so, please explain and provide a copy of any written policies.
12. Subcontractors and Outsourcing. Identify and explain your use of any subcontractors or outsourcing including any tax functions that are subcontracted or outsourced, in whole or in part, outside Pennsylvania or the United States.
13. Reference Lists. Provide a list of all taxing authorities for which you collect each type of tax you propose to collect for us, including number of years served, a list of all taxing authorities that have discontinued use of your firm's services in the past **10** years, and contact information for each taxing authority listed.
14. Litigation and Claims. List any legal proceeding (arbitration, complaint, court action, or investigation) or claim filed, commenced, or made by a school district, municipality, other government body, employer, or taxpayer against your firm

within the last 10 years. Please also provide a brief summary of the status or final resolution of any proceeding or claim.

15. Financial, Insurance, Bonding, and Other Information

- a. Provide outside of the proposal packet, 3 copies of: (1) Your firm's most recent fiscal year end audited financial statements and management letters or other written comments provided by your CPA in connection with the financial statements. (2) Independent Service Auditor's Report relating to internal controls prepared by your CPA in accordance with SAS No. 70, if any. (3) CPA Background Information per the TCC Tax Collection Agreement § 4(c)(iii) (The TCC will share this information only as deemed necessary to the evaluation process, with due regard for the confidential nature of this information, or as the TCC solicitor determines is required under the Sunshine Law and Right-to-Know Law.)
- b. Provide information on insurance types and limits that you carry, including employee dishonesty or crime coverage.
- c. Identify the insurance company that provides your bonding and provide sample bond form.
- d. Explain your internal controls to ensure the accuracy of distributions to taxing authorities, and to ensure against loss of funds or inaccurate accounting.
- e. Explain the process you undertake annually to provide taxing authorities an external audit of your finances and tax collection accounts. Please include a sample copy of annual financial/audit information provided to taxing authorities. Please explain changes you will make to this process to comply with Act 32 or the Tax Collection Agreement.
- f. Has any firm officer, director, or key employee of your firm ever been arrested for, convicted of, or entered a plea of guilty or *nolo contendere* to a criminal charge other than a summary offense? Has any other employee been arrested for, convicted of, or entered a plea of guilty of *nolo contendere* to a criminal charge relating to theft or dishonesty?
- g. Explain the background checks you perform when employees are hired, and whether background checks are periodically updated.
- h. Other protections against loss of funds for taxing authorities?
- i. Will space be provided to the TCC for the convenience of TCC Board delegates to meet with Tax Collector officials or conduct independent audits?

16. Transition Plan. Explain the steps and timetable for transition of tax collection services from the current tax collector or collectors if you are not the current tax collector. Please provide a detailed monthly timeline of the various stages, including the work plan or task list for each stage, and specifically address steps you will take to ensure payment of amounts owed by out-of-jurisdiction tax collectors relating to time periods prior to the effective date of your contract, and also steps you will take to ensure you have sufficient information to collect delinquent taxes owed from time periods prior to the effective date of your contract.
17. Fees and Charges. List any fees and charges for transition of tax collection services to your firm, for ongoing collection of the tax, or for any other matter.
- a. Transition fees. Explain any fees you will impose for transition, including transition of records from current tax collector, interaction with current tax collector, and any other transition services.
- b. Nondelinquent and delinquent tax collection fees combined. If the TCC prefers a combined fee for both nondelinquent and delinquent tax collection services, provide the following information stated separately for each type of tax:
- (1) Basic collection commission. If the TCC prefers a straight across-the-board percent collection commission for all taxing authorities, what percent commission will apply? Would your firm agree instead to provide services for a pre-established annual lump sum amount payable in monthly installments? If so, provide the lump sum amount for each contract year.
- (2) SAS 70. What additional amount will you charge, if any, if the TCC requires an SAS 70 audit? If there is an extra charge, please specify the amount as a lump sum amount and alternatively as an additional percent collection commission amount.
- (3) Investment earnings. What fee reduction amount will you provide, if any, if the TCC allows your firm to retain investment earnings on all tax funds? Solely on funds transferred to tax collectors for other jurisdictions? Please specify the amount as a lump sum amount and alternatively as a reduction in the percent collection commission.
- (4) Commingling of tax collector funds. What fee reduction amount will you provide, if any, if the TCC does not require a separate financial institution account for funds held as tax collector for the TCC and instead allows commingling of tax collector funds held for various jurisdictions? Please specify the amount as a lump sum

amount and alternatively as a reduction in the percent collection commission.

- (5) Lump sum fee instead of percent collection commission. Are you willing to provide services for a lump sum annual fee deducted monthly from tax distributions, instead of a percent collection commission? If so, explain the lump sum amount that would be applicable for the first 3 calendar years.
 - (6) Incentive proposal. Are you willing to offer any proposal that would provide an incentive to maximize tax collections? If so, explain.
 - (7) Other charges? Any other applicable charges? Are postage and mailing charges included in the basic collection commission?
- c. Nondelinquent tax collection only. Provide the same information as above that will apply for nondelinquent tax collection services if the TCC prefers separate charges applicable to nondelinquent tax collection and to delinquent tax collection services.
 - d. Delinquent tax collection only. Provide the same information as above that will apply for delinquent tax collection services if the TCC prefers separate charges applicable to nondelinquent tax collection and to delinquent tax collection services.
 - e. Taxpayer fees. As to delinquent tax collection under any alternative, provide a list of all proposed fees and costs you would charge taxpayers for delinquent tax collection steps, and estimated annual revenues from such items. Do you propose to retain these amounts or pay these amounts to the taxing authority? It is important to the TCC that delinquent tax collection is conducted by the Tax Collector and not outsourced to a third party collector.
18. Tax Collection Agreement. Please review the attached TCC Tax Collection Agreement, and identify any changes you would require or suggestions for improvement in this document. It is critical that we have your response to this question. Your response will be among the factors the TCC considers in selecting its tax collector. The TCC will not make changes in the final document if not raised in your response.
 19. Other Information or Comments. Please provide any additional information you wish the TCC to consider.
 20. Non-Collusion Affidavit. Your proposal must include, in fully completed, signed, and notarized form, the attached Non-Collusion Affidavit.

Earned Income Tax List

Municipality	School District	Municipal Nonresident EIT (percent)	Municipal Resident EIT (percent)	School District EIT (percent)
ASHLAND BORO	NORTH SCHUYLKILL S D	0.5	0.5	0.5
AUBURN BORO	BLUE MOUNTAIN S D	1	0.5	0.5
BARRY TWP	TRI-VALLEY S D	0	0.5	0.5
BLYTHE TWP	SAINT CLAIR AREA S D	0	0.5	0.5
BRANCH TWP	MINERSVILLE AREA S D	1	0.5	0.5
BUTLER TWP	NORTH SCHUYLKILL S D	0.5	0.5	0.5
CASS TWP	MINERSVILLE AREA S D	0.5	0.5	0.5
CRESSONA BORO	BLUE MOUNTAIN S D	0	0.5	0.5
DEER LAKE BORO	BLUE MOUNTAIN S D	0	0.5	0.5
DELANO TWP	MAHANOEY AREA S D	1	0.5	0.5
EAST BRUNSWICK TWP	BLUE MOUNTAIN S D	0	0.5	0.5
EAST NORWEGIAN TWP	SAINT CLAIR AREA S D	0	0.5	0.5
ELDRED TWP	TRI-VALLEY S D	0	0.5	0.5
FOSTER TWP	MINERSVILLE AREA S D	0	0.5	0.5
FRACKVILLE BORO	NORTH SCHUYLKILL S D	1	0.5	0.5
FRAILEY TWP	PINE GROVE AREA S D	0	0.5	0.5
GILBERTON BORO	MAHANOEY AREA S D	0.5	0.5	0.5
GIRARDVILLE BORO	NORTH SCHUYLKILL S D	0	0.5	0.5
GORDON BORO	NORTH SCHUYLKILL S D	0.5	0.5	0.5
HEGINS TWP	TRI-VALLEY S D	0.5	0.5	0.5
HUBLEY TWP	TRI-VALLEY S D	0	0.5	0.5
LANDINGVILLE BORO	SCHUYLKILL HAVEN S D	0	0.5	0.5
MAHANOEY CITY BORO	MAHANOEY AREA S D	0	0.5	0.5
MAHANOEY TWP	MAHANOEY AREA S D	1	0.5	0.5
MECHANICSVILLE BORO	POTTSVILLE AREA S D	0	0.5	0.5
MIDDLEPORT BORO	SAINT CLAIR AREA S D	1	0.5	0.5
MINERSVILLE BORO	MINERSVILLE AREA S D	0.5	0.5	0.5
MT CARBON BORO	POTTSVILLE AREA S D	0	0.5	0.5
NEW CASTLE TWP	SAINT CLAIR AREA S D	0.5	0.5	0.5
NEW PHILADELPHIA BORO	SAINT CLAIR AREA S D	1	0.5	0.5
NEW RINGGOLD BORO	BLUE MOUNTAIN S D	0	0.5	0.5
NORTH MANHEIM TWP	BLUE MOUNTAIN S D	0	0.5	0.5
NORWEGIAN TWP	POTTSVILLE AREA S D	0	0.5	0.5
ORWIGSBURG BORO	BLUE MOUNTAIN S D	0	0.5	0.5
PALO ALTO BORO	POTTSVILLE AREA S D	0.5	0.5	0.5
PINE GROVE BORO	PINE GROVE AREA S D	1	0.5	0.5
PINE GROVE TWP	PINE GROVE AREA S D	0	0.5	0.5
PORT CARBON BORO	POTTSVILLE AREA S D	0	0.5	0.5
PORT CLINTON BORO	SCHUYLKILL HAVEN S D	0	0.5	0.5
POTTSVILLE CITY	POTTSVILLE AREA S D	0	0.5	0.5
REILLY TWP	MINERSVILLE AREA S D	1	0.5	0.5
RINGTOWN BORO	NORTH SCHUYLKILL S D	0	0.5	0.5

Municipality	School District	Municipal Nonresident EIT (percent)	Municipal Resident EIT (percent)	School District EIT (percent)
RUSH TWP	MAHANOEY AREA S D	1	0.5	0.5
RUSH TWP	TAMAQUA AREA S D	1	0.5	0.5
RYAN TWP	MAHANOEY AREA S D	0	0.5	0.5
SCHUYLKILL HAVEN BORO	SCHUYLKILL HAVEN S D	0	0.5	0.5
SCHUYLKILL TWP	TAMAQUA AREA S D	1	0.5	0.5
SHENANDOAH BORO	SHENANDOAH VALLEY S D	1	0.5	0.5
SOUTH MANHEIM TWP	SCHUYLKILL HAVEN S D	0	0.5	0.5
ST CLAIR BORO	SAINT CLAIR AREA S D	0.5	0.5	0.5
TAMAQUA BORO	TAMAQUA AREA S D	0.5	0.5	0.5
TREMONT BORO	PINE GROVE AREA S D	1	0.5	0.5
TREMONT TWP	PINE GROVE AREA S D	1	0.5	0.5
UNION TWP	NORTH SCHUYLKILL S D	1	0.5	0.5
UPPER MAHANTANGO TWP	TRI-VALLEY S D	0	0.5	0.5
WALKER TWP	TAMAQUA AREA S D	1	0.5	0.5
WASHINGTON TWP	PINE GROVE AREA S D	0.5	0.5	0.5
WAYNE TWP	BLUE MOUNTAIN S D	0	0.5	0.5
WEST BRUNSWICK TWP	BLUE MOUNTAIN S D	0	0.5	0.5
WEST MAHANOEY TWP	SHENANDOAH VALLEY S D	1	0.5	0.5
WEST PENN TWP	TAMAQUA AREA S D	1	0.5	0.5

Earned Income Tax Collection (Municipalities)

MUNICIPALITY NAME	MUNICIPAL EIT REVENUE	MUNICIPALITY NAME	MUNICIPAL EIT REVENUE
ASHLAND BORO	\$204,661	NEW RINGGOLD BORO	\$43,299
AUBURN BORO	\$80,234	NORTH MANHEIM TWP	\$301,506
BARRY TWP	\$75,276	NORWEGIAN TWP	\$181,657
BLYTHE TWP	\$76,698	ORWIGSBURG BORO	\$340,090
BRANCH TWP	\$129,945	PALO ALTO BORO	\$61,612
BUTLER TWP	\$333,835	PINE GROVE BORO	\$199,069
CASS TWP	\$128,008	PINE GROVE TWP	\$390,693
CONYNGHAM TWP	\$53,371	PORT CARBON BORO	\$142,902
CRESSONA BORO	\$146,682	PORT CLINTON BORO	\$24,992
DEER LAKE BORO	\$68,140	POTTSVILLE CITY	\$1,021,699
DELANO TWP	\$31,623	REILLY TWP	\$42,959
EAST BRUNSWICK TWP	\$223,044	RINGTOWN BORO	\$74,062
EAST NORWEGIAN TWP	\$69,043	RUSH TWP	\$313,839
ELDRED TWP	\$50,928	RYAN TWP	\$129,684
FOSTER TWP	\$19,999	SCHUYLKILL HAVEN BORO	\$400,506
FRACKVILLE BORO	\$276,444	SCHUYLKILL TWP	\$78,613
FRAILEY TWP	\$31,448	SHENANDOAH BORO	\$246,918
GILBERTON BORO	\$36,825	SOUTH MANHEIM TWP	\$241,203
GIRARDVILLE BORO	\$98,836	ST CLAIR BORO	\$195,086
GORDON BORO	\$67,506	TAMAQUA BORO	\$448,345
HEGINS TWP	\$290,067	TREMONT BORO	\$118,694
HUBLEY TWP	\$70,743	TREMONT TWP	\$19,187
LANDINGVILLE BORO	\$12,507	UNION TWP	\$99,858
MAHANOEY CITY BORO	\$232,397	UPPER MAHANTANGO TWP	\$52,908
MAHANOEY TWP	\$78,932	WALKER TWP	\$97,665
MECHANICSVILLE BORO	\$27,117	WASHINGTON TWP	\$168,401
MIDDLEPORT BORO	\$25,495	WAYNE TWP	\$456,598
MINERSVILLE BORO	\$276,094	WEST BRUNSWICK TWP	\$396,060
MT CARBON BORO	\$6,052	WEST MAHANOEY TWP	\$202,874
NEW CASTLE TWP	\$16,569	WEST PENN TWP	\$391,548
NEW PHILADELPHIA BORO	\$71,394	TOTAL (Municipalities)	\$10,192,440

Earned Income Tax Collection (School Districts)

SCHOOL DISTRICT NAME	SCHOOL DISTRICT EIT REVENUE
BLUE MOUNTAIN SD	\$1,715,253
MAHANOEY AREA SD	\$553,447
MINERSVILLE AREA SD	\$677,169
NORTH SCHUYLKILL SD	\$1,210,797
PINE GROVE AREA SD	\$990,850
POTTSVILLE AREA SD	\$1,279,241
SAINT CLAIR AREA SD	\$467,942
SHENANDOAH VALLEY SD	\$480,083
SCHUYLKILL HAVEN AREA SD	\$708,583
TAMAQUA AREA SD	\$1,299,869
TRI-VALLEY SD	\$593,905
TOTAL (School Districts)	\$9,977,138

Earned Income Tax Sample Enactment

Local Services Tax List

Municipality	School District	Municipal LST (dollars)	Municipal LST Low Income Exemption	School District LST (dollars)	School District LST Low Income Exemption	Total LST (dollars)
ASHLAND BORO	NORTH SCHUYLKILL S D	\$47	\$12,000	\$5	\$0	\$52
AUBURN BORO	BLUE MOUNTAIN S D	\$5	\$0	\$5	\$0	\$10
BARRY TWP	TRI-VALLEY S D	\$0	\$0	\$10	\$0	\$10
BLYTHE TWP	SAINT CLAIR AREA S D	\$5	\$0	\$5	\$0	\$10
BRANCH TWP	MINERSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
BUTLER TWP	NORTH SCHUYLKILL S D	\$47	\$12,000	\$5	\$0	\$52
CASS TWP	MINERSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
CRESSONA BORO	BLUE MOUNTAIN S D	\$5	\$0	\$5	\$0	\$10
DEER LAKE BORO	BLUE MOUNTAIN S D	\$5	\$0	\$5	\$0	\$10
DELANO TWP	MAHANOEY AREA S D	\$47	\$12,000	\$5	\$10,000	\$52
EAST BRUNSWICK TWP	BLUE MOUNTAIN S D	\$5	\$0	\$5	\$0	\$10
EAST NORWEGIAN TWP	SAINT CLAIR AREA S D	\$47	\$12,000	\$5	\$0	\$52
ELDRED TWP	TRI-VALLEY S D	\$0	\$0	\$10	\$0	\$10
FOSTER TWP	MINERSVILLE AREA S D	\$25	\$12,000	\$5	\$0	\$30
FRACKVILLE BORO	NORTH SCHUYLKILL S D	\$47	\$12,000	\$5	\$0	\$52
FRAILEY TWP	PINE GROVE AREA S D	\$5	\$0	\$5	\$0	\$10
GILBERTON BORO	MAHANOEY AREA S D	\$47	\$12,000	\$5	\$10,000	\$52
GIRARDVILLE BORO	NORTH SCHUYLKILL S D	\$5	\$0	\$5	\$0	\$10
GORDON BORO	NORTH SCHUYLKILL S D	\$5	\$0	\$5	\$0	\$10
HEGINS TWP	TRI-VALLEY S D	\$0	\$0	\$10	\$0	\$10
HUBLEY TWP	TRI-VALLEY S D	\$0	\$0	\$10	\$0	\$10
LANDINGVILLE BORO	SCHUYLKILL HAVEN A S D	\$5	\$0	\$5	\$5,000	\$10
MAHANOEY CITY BORO	MAHANOEY AREA S D	\$47	\$12,000	\$5	\$10,000	\$52
MAHANOEY TWP	MAHANOEY AREA S D	\$47	\$12,000	\$5	\$10,000	\$52
MECHANICSVILLE BORO	POTTSVILLE AREA S D	\$5	\$0	\$5	\$0	\$10
MIDDLEPORT BORO	SAINT CLAIR AREA S D	\$5	\$0	\$5	\$0	\$10
MINERSVILLE BORO	MINERSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
MT CARBON BORO	POTTSVILLE AREA S D	\$5	\$0	\$5	\$0	\$10
NEW CASTLE TWP	SAINT CLAIR AREA S D	\$47	\$12,000	\$5	\$0	\$52
NEW PHILADELPHIA BORO	SAINT CLAIR AREA S D	\$5	\$0	\$5	\$0	\$10

Municipality	School District	Municipal LST (dollars)	Municipal LST Low Income Exemption	School District LST (dollars)	School District LST Low Income Exemption	Total LST (dollars)
NEW RINGGOLD BORO	BLUE MOUNTAIN S D	\$5	\$0	\$5	\$0	\$10
NORTH MANHEIM TWP	BLUE MOUNTAIN S D	\$47	\$12,000	\$5	\$0	\$52
NORWEGIAN TWP	POTTSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
ORWIGSBURG BORO	BLUE MOUNTAIN S D	\$47	\$12,000	\$5	\$0	\$52
PALO ALTO BORO	POTTSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
PINE GROVE BORO	PINE GROVE AREA S D	\$47	\$12,000	\$5	\$0	\$52
PINE GROVE TWP	PINE GROVE AREA S D	\$47	\$12,000	\$5	\$0	\$52
PORT CARBON BORO	POTTSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
PORT CLINTON BORO	SCHUYLKILL HAVEN A S D	\$0	\$0	\$5	\$5,000	\$5
POTTSVILLE CITY	POTTSVILLE AREA S D	\$47	\$12,000	\$5	\$0	\$52
REILLY TWP	MINERSVILLE AREA S D	\$5	\$0	\$5	\$0	\$10
RINGTOWN BORO	NORTH SCHUYLKILL S D	\$47	\$12,000	\$5	\$0	\$52
RUSH TWP	MAHANOEY AREA S D	\$47	\$12,000	\$5	\$10,000	\$52
RUSH TWP	TAMAQUA AREA S D	\$47	\$12,000	\$5	\$0	\$52
RYAN TWP	MAHANOEY AREA S D	\$40	\$12,000	\$5	\$10,000	\$45
SCHUYLKILL HAVEN BORO	SCHUYLKILL HAVEN A S D	\$47	\$12,000	\$5	\$5,000	\$52
SCHUYLKILL TWP	TAMAQUA AREA S D	\$5	\$0	\$5	\$0	\$10
SHENANDOAH BORO	SHENANDOAH VALLEY S D	\$47	\$12,000	\$5	\$0	\$52
SOUTH MANHEIM TWP	SCHUYLKILL HAVEN A S D	\$0	\$0	\$5	\$5,000	\$5
ST CLAIR BORO	SAINT CLAIR AREA S D	\$47	\$12,000	\$5	\$0	\$52
TAMAQUA BORO	TAMAQUA AREA S D	\$47	\$12,000	\$5	\$0	\$52
TREMONT BORO	PINE GROVE AREA S D	\$47	\$12,000	\$5	\$0	\$52
TREMONT TWP	PINE GROVE AREA S D	\$47	\$12,000	\$5	\$0	\$52
UNION TWP	NORTH SCHUYLKILL S D	\$0	\$0	\$5	\$0	\$5
UPPER MAHANTANGO TWP	TRI-VALLEY S D	\$0	\$0	\$10	\$0	\$10
WALKER TWP	TAMAQUA AREA S D	\$47	\$12,000	\$5	\$0	\$52
WASHINGTON TWP	PINE GROVE AREA S D	\$5	\$0	\$5	\$0	\$10
WAYNE TWP	BLUE MOUNTAIN S D	\$5	\$0	\$5	\$0	\$10
WEST BRUNSWICK TWP	BLUE MOUNTAIN S D	\$47	\$12,000	\$5	\$0	\$52
WEST MAHANOEY TWP	SHENANDOAH VALLEY S D	\$47	\$12,000	\$5	\$0	\$52
WEST PENN TWP	TAMAQUA AREA S D	\$5	\$0	\$5	\$0	\$10

Local Services Tax Sample Enactment

Tax Collection Agreement

SCHUYLKILL COUNTY TAX COLLECTION COMMITTEE

Tax Collection Agency Non-Collusion Affidavit

Tax Collection Services Proposal dated _____, 2010.

I state that I am _____ of _____
(title) (name of firm)

and that I am authorized to make this affidavit on behalf of my firm, and its owners, directors, officers, and employees.

I state that:

- (1) The terms of this proposal have been arrived at independently and without consultation, communication or agreement with any other provider or potential provider of tax collection services.
- (2) We have not discussed with other providers of tax collection services the tax collection committees to which we have submitted or will be submitting proposals for tax collection services, or the terms under which our firm is offering to provide tax collection services to taxing authorities or tax collection committees.
- (3) None of the terms of this proposal have been disclosed, directly or indirectly, to any other provider or potential provider of tax collection services, and they will not be disclosed, directly or indirectly, to any other provider or potential provider of tax collection services until made public by the Tax Collection Committee.
- (4) No attempt has been made or will be made to induce any other firm or person to refrain from submitting a proposal for tax collection services to the Tax Collection Committee or to submit any intentionally noncompetitive proposal or other form of complementary proposal to the Tax Collection Committee.
- (5) The proposal of the firm is made in good faith and not pursuant to any agreement with, or inducement from, any other firm or person for our firm to submit a complementary or other noncompetitive proposal to the Tax Collection Committee.
- (6) _____, its affiliates, subsidiaries,
(name of firm)
owners, officers, directors, and employees are not currently under investigation or order by or from any court or governmental agency, and have not in the last 10 years been accused of, investigated for, or subject to any order relating to, any alleged act prohibited by state or federal law in any jurisdiction, involving conspiracy, collusion, or other violation of law with respect to bidding on any public contract.

(7) I and my firm acknowledge that the above representations are material and important, and will be relied on by the Tax Collection Committee in entering into a contract for the services for which this proposal is submitted. I understand and my firm understands that any misstatement in this affidavit is and shall be treated as fraudulent concealment from the Tax Collection Committee of the true facts relating to the submission of the proposal.

Signature

Print Name and Title

State of _____ :
County of _____ : ss

Sworn to and subscribed before me this _____ day of _____, 2010.

Notary Public

My Commission Expires: _____

Instructions for Non-Collusion Affidavit

1. This Non-Collusion Affidavit is material to any contract awarded pursuant to this proposal. According to the Pennsylvania Antibid-Rigging Act, 62 Pa.C.S.A. § 4501 *et seq.*, governmental agencies may require Non-Collusion Affidavits to be submitted together with proposals.
2. This Non-Collusion Affidavit must be executed by the member, officer, or employee of the firm who makes the final decision on the terms included in the proposal.
3. Bid rigging and other efforts to restrain competition, and the making of false sworn statements in connection with the submission of proposals are unlawful and may be subject to criminal prosecution. The person who signs the Affidavit should examine it carefully before signing and assure himself or herself that each statement is true and accurate, making diligent inquiry, as necessary, of all other persons employed by or associated with the firm.
4. The term “complementary proposal” as used in the Affidavit has the meaning commonly associated with that term in the bidding process, and includes the knowing submission of a proposal higher or less favorable than the proposal of another firm, an intentionally high or noncompetitive proposal, and any other form of proposal submitted for the purpose of giving a false appearance of competition.
5. Your statement under #6 that the firm, its affiliates, subsidiaries, owners, officers, directors, and employees are not currently under investigation or order by or from any court or governmental agency, and have not in the last 10 years been accused of, investigated for, or subject to any order relating to, certain matters does not prohibit the TCC from awarding a contract to the firm, but may be grounds for consideration of whether the TCC should decline to enter the contract on the basis of lack of responsibility.
6. Failure to file an Affidavit in compliance with these instructions will result in disqualification of the proposal.

RFP Possible Timeline

Step	Date
1. TCC issue RFP	March 1, 2010
2. RFP response due	March 31, 2010
3. TCC evaluate/select finalists	April 2010
4. Tax collector site visits	May 2010
5. Tax collector contract finalized	June 2010
6. Tax collector contract finalized	July 2010
7. Tax collector selection deadline	September 15, 2010

[Drafting Committee Note: Site visits can provide valuable insight into vendor services. The Drafting Committee recommends vendor site visits as part of the RFP evaluation process.]