

**Exhibit A**  
**Taxing Authorities/Tax To Be Collected**

1. *The Taxing Authorities for whom the Collector will collect Local Services Tax and the applicable rates will be provided to the Collector during the transition to collection under the Agreement .*

2. *The Earned Income Tax Taxing Authorities and rates are as follows:*

Taxing Authority	EIT Rate Collector Will Collect from: Residents (R) and Non-residents (NR)
Ashland Borough	NR: 0.50% R: 0.50%
Auburn Borough	NR: 1.00% R: 0.50%
Barry Township	NR: 0% R: 0.50%
Blythe Township	NR: 0% R: 0.50%
Branch Township	NR: 1.00% R: 0.50%
Butler Township	NR: 0.50% R: 0.50%
Cass Twp	NR: 1.00% R: 0.50%
Conyngham Twp	NR: 0% R: 0.50%
Cressona Boro	NR: 0% R: 0.50%
Deer Lake Boro	NR: 0% R: 0.50%
Delano Twp	NR: 1.00% R: 0.50%
East Brunswick Twp	NR: 0% R: 0.50%
East Norwegian Twp	NR: 0% R: 0.50%
Eldred Twp	NR: 0% R: 0.50%
Delano Township	NR: 1.00% R: 0.50%
East Brunswick Township	NR: 0% R: 0.50%
East Norwegian Township	NR: 0% R: 0.50%
Eldred Twp	NR: 0% R: 0.50%
Foster Twp	NR: 0 % R: 0.50%
Frackville Boro	NR: 1.00 % R: 0.50%
Frailley Twp	NR: 0 % R: 0.50%
Gilberton Boro	NR: 0.50 % R: 0.50%
Girardville Boro	NR: 0 % R: 0.50%
Gordon Boro	NR: 0.50 % R: 0.50%
Hegins Twp	NR: 0.50 % R: 0.50%
Hubley Twp	NR: 0 % R: 0.50%
Landingville Boro	NR: 0 % R: 0.50%
Mahanoy City Boro	NR: 0 % R: 0.50%
Mahanoy Twp	NR: 1.00 % R: 0.50%
Mechanicsville Boro	NR: 0 % R: 0.50%
Middleport Boro	NR: 1.00 % R: 0.50%
Minersville Boro	NR: 0.50 % R: 0.50%
Mt. Carbon Boro	NR: 0 % R: 0.50%
New Castle Twp	NR: 0.50 % R: 0.50%

<b>Taxing Authority</b>	<b>EIT Rate Collector Will Collect from: Residents (R) and Non-residents (NR)</b>
<b>New Philadelphia Boro</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>New Ringgold Boro</b>	<b>NR: 0 % R: 0.50%</b>
<b>North Manheim Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>Norwegian Township</b>	<b>NR: 0 % R: 0.50%</b>
<b>Orwigsburg Boro</b>	<b>NR: 0 % R: 0.50%</b>
<b>Palo Alto Boro</b>	<b>NR: 0.50 % R: 0.50%</b>
<b>Pine Grove Boro</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Pine Grove Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>Port Carbon Boro</b>	<b>NR: 0 % R: 0.50%</b>
<b>Port Clinton Boro</b>	<b>NR: 0 % R: 0.50%</b>
<b>Pottsville City</b>	<b>NR: 0 % R: 0.50%</b>
<b>Reilly Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Ringtown Boro</b>	<b>NR: 0 % R: 0.50%</b>
<b>Rush Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Rush Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Ryan Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>Schuylkill Haven Boro</b>	<b>NR: 0 % R: 0.50%</b>
<b>Schuylkill Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Shenandoah Boro</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>South Manheim Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>St. Clair Boro</b>	<b>NR: 0.50 % R: 0.50%</b>
<b>Tamaqua Boro</b>	<b>NR: 0.50 % R: 0.50%</b>
<b>Tremont Boro</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Tremont Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Union Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Upper Mahantango Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>Walker Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Washington Twp</b>	<b>NR: 0.50 % R: 0.50%</b>
<b>Wayne Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>West Brunswick Twp</b>	<b>NR: 0 % R: 0.50%</b>
<b>West Mahanoy Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>West Penn Twp</b>	<b>NR: 1.00 % R: 0.50%</b>
<b>Blue Mountain School District</b>	<b>0.05%</b>
<b>Mahanoy Area School District</b>	<b>0.05%</b>
<b>Minersville Area School District</b>	<b>0.05%</b>
<b>North Schuylkill School District</b>	<b>0.05%</b>
<b>Pine Grove Area School District</b>	<b>0.05%</b>
<b>Pottsville Area School District</b>	<b>0.05%</b>
<b>Saint Clair School District</b>	<b>0.05%</b>
<b>Schuylkill Haven School District</b>	<b>0.05%</b>
<b>Shenandoah Valley School District</b>	<b>0.05%</b>
<b>Tamaqua Area School District</b>	<b>0.05%</b>
<b>Tri-Valley School District</b>	<b>0.05%</b>

**Exhibit B**

**Collector Minimum Insurance Requirements**  
**(in addition to tax collector bond)**

<b>Insurance Type</b>	<b>Minimum Limits</b>
Commercial general liability, including contractual liability (with TCC and taxing authorities named additional insureds; coverage primary to other coverage TCC may have)	\$1,000,000 per occurrence \$2,000,000 aggregate
Vehicle liability (including owned, rented, non-owned, and uninsured and underinsured motorist coverage)	\$1,000,000 per occurrence \$2,000,000 aggregate
Excess/umbrella liability	\$1,000,000 per occurrence \$1,000,000 aggregate
Workers' compensation	Per Pennsylvania statutory limits \$1,000,000 employer liability per accident \$1,000,000 employer liability disease per employee \$1,000,000 employer liability disease policy limit
Employee dishonesty, including third party funds and computer fraud (applicable to all employees and independent contractors)	\$1,000,000
<del>Professional liability</del>	<del>\$1,000,000 per occurrence \$1,000,000 aggregate</del>

**Comment [DRG1]:** There is no such coverage for EIT collectors.

**3. The deductible under any insurance policy required hereunder shall not exceed \$25,000.**

**4. Insurance must be issued by an insurance company that is licensed in Pennsylvania and has a minimum A.M. Best rating of "A-", class VII. If insurance is provided through a trust, risk retention group, pool, or similar entity, re-insurers must satisfy these qualifications, and additional requirements might apply.**

**5. The Certificate of Insurance filed by Collector must be signed by a licensed insurance representative and contain a provision that coverages afforded under the policies will not be cancelled or allowed to expire until at least 30 days prior written notice has been given to the TCC.**

**6. The above limits may be achieved on either a stand-alone basis or in combination with Excess or Umbrella Liability policy.**

**Notice to Collector of TCC Representatives**

Until further notice from the TCC, the following are the individuals who will act as authorized representatives of the TCC to make requests of, consult with, and receive information from Collector.

**1. TCC Primary Contact Person**

Name: Larry J. Padora  
Title: Chairman  
Address: P.O. Box 159  
New Ringgold, PA 17960  
Email Address: wraith1973@live.com

**2. TCC First Alternate Contact Person**

Name: Leo Schwartz  
Title: Vice-Chairman  
Street Address: 401 North Centre Street  
Pottsville, PA 17901  
Email Address: schwartz.leo@gmail.com

**3. TCC Second Alternate Contact Person**

Name: Gail A. Stehr  
Title: Secretary  
Street Address: 1093 Ridge Road  
Klingerstown, PA 17941  
Email Address: [wgstehr@wildblue.net](mailto:wgstehr@wildblue.net)

## SCHUYLKILL COUNTY TAX COLLECTION COMMITTEE

### Deposit and Investment Policy

1. **Policy Scope and Legal Authority.** The Local Tax Enabling Act (LTEA), 53 P.S. § 6924.505(l), requires the Schuylkill County Tax Collection Committee (TCC) to adopt an annual budget and pay TCC operating expenses. LTEA, 53 P.S. § 6924.509(a)(6), requires the TCC to adopt an investment policy governing investments of tax funds held by a TCC appointed tax collector. The purpose of this policy is to provide for deposit and investment of all funds held by the TCC, and of all funds collected or held by a TCC appointed tax collector under a tax collection agreement between the TCC and the tax collector. All such funds shall be deposited and invested in accordance with this policy. Legal authority and rules pertaining to this policy include: LTEA, 53 P.S. §§ 6924.505(l), 6924.509(a)(6); Pennsylvania law applicable to pooled collateral, 72 P.S. § 3836-1 *et seq.*; and the Pennsylvania Intergovernmental Cooperation Act, 53 Pa.C.S.A. § 2301 *et seq.*
2. **Investment Objectives.** The primary objectives of deposit and investment shall be, in priority order:
  - a. **Legality.** Deposits and investments shall be made in accordance with all applicable laws.
  - b. **Safety.** Safety of principal shall never be compromised. Preservation of principal shall be ensured through minimizing credit risk and interest rate risk, and by thorough investigation and knowledge of all investment providers and professional advisors.
  - c. **Liquidity.** Investments shall remain liquid at all times.
  - d. **Yield.** Investments shall be made with the objective of attaining a market-average rate of return.
  - e. **Minimize Uninvested Balances.** Investments shall be made so as to minimize uninvested balances.
3. **Deposit and Investment Account Ownership.**
  - a. **TCC Funds.** All deposits and investments made by the TCC will be made in the name of the TCC.
  - b. **Tax Collector Funds.** All deposits and investments made by the tax collector of funds subject to this policy will be made in the name of the tax collector in one or more accounts ~~designated as “Tax Fund Held for Schuylkill County Tax Collection Committee.” Such amounts belong to, are the property of, and shall be held by the tax collector as a trust fund for the TCC and taxing authorities located within the jurisdiction of the TCC and within the jurisdiction of other tax collection committees. Such amounts will remain deposited and invested in accordance with~~

~~this policy until distributed in accordance with the tax collection agreement between the TCC and the tax collector.~~

4. **Tax Collector Funds Not to Be Commingled with Collector's Assets.** All deposits and investments made by the tax collector of funds subject to this policy will be deposited, invested, and held in one or more separate accounts with a financial institution or local government investment trust, holding in the account only funds held by the tax collector in its capacity as tax collector under the tax collection agreement between the TCC and the tax collector. The tax collector may ~~not~~ commingle such unidentified funds by placing such funds in the same account together with funds that ~~belong to the tax collector or that~~ are collected or held by the tax collector for any other tax collection committee, entity, or person.

5. **General Standard of Care.** In making deposits and investments, the TCC and tax collector shall observe the standard of care that would be observed by a prudent person dealing with property of another, including without limitation the provisions of the Prudent Investor Act, 20 Pa.C.S.A. § 7201 et seq., as may be amended from time to time.

6. **Permitted Deposits and Investments.** Funds may be deposited and invested only in the following types of authorized accounts or investments. A tax collector shall not invest funds in U.S. government obligations or repurchase agreements unless the TCC gives written approval.

- a. **Deposits.** Deposits in financial institutions insured by FDIC or another U.S. government instrumentality (amounts above insurance limit must be collateralized).
- b. **Local Government Investment Trust.** Deposits in investment pools established by the State Treasurer or established by local governments under the Intergovernmental Cooperation Act and related statutes, provided that the investment pools are rated in the highest category by a nationally recognized rating organization.
- c. **U.S. Government Obligations.** Short-term U. S. government obligations, and short-term obligations of U.S. government agencies or instrumentalities which are backed by the full faith and credit of the U.S. government or are rated in the highest category by a nationally recognized rating organization. For this purpose, short-term means having a maturity of 397 days or less from the time the investment is made.
- d. **Repurchase Agreements.** Repurchase agreements which are fully collateralized by obligations of the U.S. government or its agencies or instrumentalities, which obligations are free from other liens and backed by the full faith and credit of the U.S. government or rated in the highest category by a nationally recognized rating organization.

The Tax Collector may make deposits only in financial institutions or local government investment trusts approved in writing by the TCC.

**7. Due Diligence Qualification and Annual Review of Investment Providers and Professional Advisors.**

**Due Diligence – General**

- a. It is of utmost importance that when making a deposit or investment the TCC or tax collector have thorough knowledge of investment providers or professional advisors the TCC or tax collector engages to deal with funds subject to this policy. Selection of depository institutions, custodians, [repurchase agreement providers, brokers, investment advisors or managers,] and local government investment pools must be based on legality, quality of service, experience, reputation, integrity, creditworthiness, capitalization, and other relevant factors. The TCC and tax collector should deal only with those having substantial experience and a high level of capitalization.
- b. The TCC or tax collector making a deposit or investment should carefully investigate all investment providers and professional advisors before starting a business relationship or engaging in an initial transaction, and should further review and investigate all providers and professionals at least annually. The TCC or tax collector should require submission of qualification information as part of the initial investigation, and updated information as part of the annual review.
- c. The tax collector may not deposit or invest funds with or through a financial institution if the TCC has advised the tax collector that the financial institution is not acceptable to the TCC.

**Due Diligence – Required Information**

- d. All depository institutions (*except for fully insured deposits and except as stated in the last sentence of this paragraph*), custodians, repurchase agreement providers, brokers, investment advisors or managers, and local government investment pools, shall be required to submit as part of the TCC or tax collector due diligence investigation: (1) Their rating, if any, from a nationally recognized rating agency. (2) Their most recent audited annual financial statements. (3) Information concerning any fidelity or other surety bonds, errors and omissions insurance, and any other insurance available to protect against possible loss, including names of insurance companies, coverage limits, and scope of coverage. (4) Information concerning the internal and external audit procedures applicable to investments, collateral, or investment services. (5) If a depository institution or custodian, a written statement that the institution is “well capitalized” as defined in applicable federal regulations. (6) Other information the TCC or tax collector deems relevant. For depository institutions or custodians with a high rating from a nationally recognized rating agency, the information submissions under this paragraph may be waived.

- e. Local government investment pools shall be required to submit copies of the trust or other documents establishing the pool and defining the structure and management of the pool, and a comprehensive information statement describing the pool.

**Due Diligence – Minimum Requirements**

- f. Depository institutions are limited to financial institutions insured by FDIC or another U.S. government instrumentality. For deposits not fully insured by federal insurance, minimum requirements are that depository institutions shall have equity (capital and surplus) of more than \$50,000,000; and shall be “well capitalized” as defined in applicable federal regulations. In addition, the TCC or tax collector making the investment or deposit shall determine, based on review of the information provided by the depository institution and other appropriate investigation, that the depository institution is financially strong.
- g. Investments may be made in a local government investment pool only if either the pool is rated in the highest category by a nationally recognized rating agency. The TCC and the tax collector may not invest in a local government investment pool until the legality of investment in the fund or pool has been approved by TCC legal counsel.
- h. As to custodians for deposit collateral, Pennsylvania law limits such custodians to banks or trust companies. Custodians for collateral, or for any investment, shall be limited to banks or trust companies. Custodians shall be “well capitalized” as defined in applicable federal regulations. A custodian shall either have equity of more than \$50,000,000; or alternatively shall provide, from a holding company that has equity of not less than \$50,000,000, that is “well capitalized,” and that owns the custodian, written assurance that if the custodian should have insufficient assets at any time to meet any obligation to the TCC or tax collector, the holding company will provide adequate capital to the custodian to enable it to meet all obligations to the TCC or tax collector. If a custodian is qualified based on a holding company assurance letter, the holding company shall provide all information required under this policy to be provided by a custodian. In addition, the TCC or tax collector making the investment or deposit shall determine, based on review of the information provided by the custodian and other appropriate investigation, that the custodian is financially strong.

**Deposit Collateral.**

- a. Except for deposits fully insured by federal insurance, the TCC or tax collector making a deposit shall require that depository institutions provide collateral to secure repayment of the deposit.
- b. Pooled collateral is permitted in accordance with the requirements of 72 P.S. § 3836-1 *et seq.*, and the following additional requirements:

- (1) Prior to the TCC or tax collector making a deposit secured by pooled collateral, the TCC or tax collector shall require the depository institution to provide a written commitment documenting the collateral pledge. The commitment should include the following and other normal and appropriate terms: (a) A statement of the TCC or tax collector funds secured by the pool. (b) Identification of the custodian holding the pooled collateral, and prohibition against change of the custodian unless advance written notice is given to the TCC or tax collector making the deposit including the identity of the new custodian. (c) A copy of the current custodian and pledge agreement between the depository institution and the custodian holding the pooled collateral. (d) A statement of the minimum requirements for assets in the security pool. (e) A statement that the pool is pledged solely for the benefit of public bodies or entities holding public funds and maintaining with the depository institution deposit accounts secured by the pool of pledged assets. (f) A statement of the minimum excess collateral coverage, measured by market value, maintained by the depository institution over the amount of all public funds secured by the pool. (g) Authorization of immediate withdrawal of all TCC or tax collector funds together with accrued interest, without any penalty for early withdrawal, if the excess collateral coverage falls below the specified minimum excess collateral coverage. (h) A requirement that the depository institution maintain daily records of secured public funds and collateral maintained in the pool for public funds. (i) A requirement that the depository institution make reports on deposits and collateral to the TCC or tax collector making the deposit on request by the TCC or tax collector, including in the report the total amount of public funds on deposit and the total amount and market value of collateral in the pool to secure such public funds. (j) A requirement that the pooled collateral arrangements comply in all respects with applicable law.
- (2) The TCC or tax collector making the deposit shall make periodic requests for collateral reports from all depository institutions holding funds that are subject to this policy. Reports should be requested at the inception of any deposit arrangement and at predetermined intervals thereafter.

- c. If specific collateral is provided rather than pooled collateral, the collateral pledge agreement shall be in form satisfactory to TCC or tax collector legal counsel.

9. **Security Purchases, Securities Custody, and Monthly Reports.**

- a. All security purchases will be made through a “delivery versus payment” transaction in which the TCC or tax collector pays for the securities after the securities are delivered to the custodian.
- b. Securities purchased by the TCC or tax collector will be held by a custodian. There shall be a written custodian agreement. The agreement should generally include the following and other normal and appropriate terms: (1) The custodian shall send

written confirmations to the TCC or tax collector making the deposit upon receipt of securities and send monthly reports to the TCC or tax collector listing securities held for the TCC or tax collector and other appropriate information. (2) Securities may be held in book entry form, or registered in a name other than the TCC or tax collector to the extent required by the custodian's regular system for holding customer securities. However, the records of the custodian shall in all events designate that the custodian is holding the securities as custodian for the TCC or tax collector. (3) The custodian is prohibited from granting a security interest or other lien in or on the securities. (4) The custodian shall remain fully responsible to the TCC or tax collector for delivery or transfer of the securities or proceeds of the securities upon sale or transfer by the TCC or tax collector, without limitation because of the manner in which ownership of the securities is registered or for any other reason. (5) The TCC or tax collector at any time may withdraw the property held by the custodian. In such event, any securities will be registered, as directed by the TCC or tax collector, in the name of, and all funds shall be transferred to, the TCC or tax collector or another custodian designated by the TCC or tax collector. (6) The custodian's internal and external auditors shall audit the custodian's custodial accounts as part of a regular audit process. (7) If the custodian agreement is a blanket custodian agreement (set up for application to multiple investors), there should be a clause indicating the right of the TCC or tax collector to make direct requests to and claims against the custodian, and the custodian should acknowledge in writing the custodian's direct obligations to the TCC or tax collector.

- c. The custodian will provide the TCC or tax collector with monthly reports of securities held for the TCC or tax collector.

10. **TCC Investment Officer or Treasurer Responsibilities.**

- a. The TCC will each year designate an Investment Officer. If the TCC fails to designate an Investment Officer, the TCC Treasurer shall serve as Investment Officer.
- b. The Investment Officer shall investigate and qualify investment providers and professional advisors for the TCC in accordance with this policy; select TCC deposits and investments; ensure TCC investments comply with this policy; and prepare periodic reports of deposits and investments for TCC review and approval.

11. **Tax Collector Monthly Reports.** The tax collector shall include in monthly reports to the TCC and taxing authorities a report on deposits and investments, including: (a) Type of permitted deposits or investments used during the month. (b) Amount invested in each type of permitted deposit or investment at the end of the month, specifying the amount held by each depository institution or local government investment trust. (c) Any investment vehicle or account used during the month and not in existence at the end of the month, explaining such investment. (d) Name of custodian holding collateral for uninsured deposits. (e) Assurance that the tax collector is currently complying with all provisions of

this policy, including monitoring collateral for deposits. (f) Information and details about any non-compliance with this policy.

12. **Ethics/Disclosures/Fees.** All depository institutions, custodians, brokers, investment advisors or managers, and other investment providers shall disclose in writing to the TCC or tax collector: (1) any fees or other compensation paid to or received from a third party with respect to any TCC or tax collector investment; and (2) any ownership of or by a parent corporation which owns, any other depository institution, broker, investment advisor or manager, or other investment provider or professional advisor which does business with the TCC or tax collector.
13. **Legal Counsel.** TCC or tax collector legal counsel shall be requested to review investment agreements; documents establishing relationships with depository institutions, custodians, repurchase agreement providers, brokers, investment advisors or managers, and local government investment pools; and other documents as appropriate to ensure compliance with this policy and applicable law. Legal counsel need not review documents relating to opening standard bank accounts, specific certificates of deposit, or specific security transactions. However, legal counsel should be requested to review any unusual documents or circumstances. The rules set forth in this investment policy may be modified or waived with written approval by TCC legal counsel.
14. **Independent CPA Audit.** All deposit and investment transactions shall be subject to annual audit by the TCC and tax collector independent auditors. The audit shall include but not be limited to, as deemed necessary by the auditors: verification of amounts and records of all transactions; verification with depository institutions, issuers, local government investment pools, custodians or others as to investment amounts and terms; verification that deposits and investments are of the type authorized by this policy; and verification that values are properly reported at year end and on monthly investment reports that report values. The audit shall also include a verification that the TCC or tax collector making the deposit or investment has ensured that collateral is provided for deposits in accordance with this policy; review of TCC or tax collector internal controls, including separation of transaction authority from accounting and record keeping; review of custodian arrangements and agreements; review of securities transaction confirmations; review of record keeping relating to investments; and other issues deemed appropriate by the auditors. The auditors shall be required as part of the annual engagement to express an opinion concerning whether the TCC or tax collector complied with all provisions of this policy during the fiscal year and at fiscal year end.

## SCHUYLKILL COUNTY TAX COLLECTION COMMITTEE

### Tax Records Policy for Tax Collector

1. **Policy Scope and Legal Authority.** The Local Tax Enabling Act (LTEA), 53 P.S. § 6924.509(e), requires the Schuylkill County Tax Collection Committee (TCC) to adopt a tax records policy. The purpose of this policy is to provide for creation and maintenance of Tax Records by the Tax Collector. Legal authority and rules pertaining to this policy include: LTEA, 53 P.S. §§ 6924.501, 6924.509(e), and 6924.513(a)(3); the Municipal Records Act, 53 Pa.C.S.A. § 1381 *et seq.*; and the Pennsylvania Local Government Records Committee Statements of Policy – Local Government Records, 46 Pa. Code § 15.1, *et seq.*
2. **Definitions.** For purposes of this policy, the terms set forth below have the following meanings:
  - “DCED” means the Pennsylvania Department of Community and Economic Development.
  - “Enactment” means any ordinance, resolution, or regulation of a Taxing Authority that levies or otherwise relates to any Tax.
  - “Related Amounts” means collection costs, investment earnings, and other miscellaneous amounts related to or derived from collection or investment of Tax revenue by Tax Collector.
  - “Tax” means any tax collected by the Tax Collector, and also all fines, penalties, and interest paid by a Taxpayer related to any of such taxes.
  - “Tax Collector” means a TCC appointed tax collector in its capacity as tax collector under a Tax Collection Agreement with the TCC.
  - “Tax Record” is defined in LTEA, 53 P.S. § 6924.501, and for purposes of this policy includes tax returns and supporting schedules; correspondence with a Taxpayer, Taxpayer accountant, or other Taxpayer representative; and account books and other documents, obtained or created by the Tax Collector as part of administration or collection of Tax. The term includes Tax Receipt Information and Distribution Information required by LTEA, 53 P.S. §§ 6924.509(e) and 6924.513(a)(3), and includes paper records and electronic records. The term “electronic records” includes data and information inscribed on a tangible medium or stored in an electronic or other medium and which is retrievable in perceivable form.
  - “Taxing Authority” means any school district or municipality encompassed within the TCD.
  - “Taxpayer” means any individual, entity, or employer required to pay or remit Tax.
  - “TCC” means Schuylkill County Tax Collection Committee.
  - “TCD” means Schuylkill Tax Collection District.
3. **Tax Records to be Created or Maintained.** All Tax Collectors will maintain a computer Tax Record database, containing at least the following Tax Records:

- a. Tax Receipt Information. Per LTEA, 53 P.S. § 6924.509(e) and the Enactments, for each type of Tax, a separate record showing: all Tax and Related Amounts received from or refunded to each Taxpayer, other tax collectors, and all other sources within or outside the TCD; dates of receipt; and any other Tax receipt information required by DCED. Per 32 P.S. § 5007.1, for earned income tax, the amount of Tax received from each Taxpayer or other tax collector and attributable to the increased earned income tax rate, if any, levied by a municipality for open space lands.
- b. Distribution Information. Per LTEA, 53 P.S. § 6924.513(a)(3) and the Enactments, for each type of Tax, a separate record showing: all Tax and Related Amounts distributed by Tax Collector, including all information required in employer quarterly, monthly, and annual returns filed under LTEA, 53 P.S. §§ 6924.512(4) and (5) and the Enactments; distribution dates; the Taxing Authority or tax collector to which Tax or Related Amounts are distributed; and any other distribution information required by DCED. Per 32 P.S. § 5007.1, for earned income tax, the amount of Tax distributed to each Taxing Authority or tax collector and attributable to the increased earned income tax rate, if any, levied by a municipality for open space lands.
- c. Reports to TCC. Copies of all monthly and annual reports to the TCC and Taxing Authorities under Section 4(i) of the Tax Collection Agreement between the TCC and the Tax Collector.
- d. Enactments. Copies of all Enactments.
- e. Tax List. For each type of Tax collected, a separate list of the tax rate and any applicable exemption in each geographic jurisdiction.
- f. Delinquent Tax Collection Costs. A list showing delinquent tax collection costs authorized by the TCC to be assessed against Taxpayers pursuant to LTEA, 53 P.S. § 6924.707(a).
- g. Tax Returns. Copies of tax returns and supporting schedules, and correspondence with a Taxpayer, Taxpayer accountant, or other Taxpayer representative, filed with or received by Tax Collector.
- h. LST Exemption Certificates. For Local Services Tax, copies of all exemption certificates filed with Tax Collector.
- i. Other TCD Claims. Copies of claims filed by Tax Collector against tax collectors for other tax collection districts, claims filed by tax collectors for other tax collection districts against Tax Collector, and correspondence with tax collectors for other tax collection districts related to such claims.
- j. Bank Account Statements. Copies of bank account statements relating to accounts in which Tax or Related Amounts are deposited.
- k. State Lists. All lists of Taxpayers obtained from the Pennsylvania Department of Revenue.

- l. Individual Taxpayer List. For each type of Tax collected, a separate alphabetical list of all individuals or entities that paid or were required to pay Tax in the prior calendar year, and all individuals or entities that are currently required to pay Tax.
  - m. Employer List. For each type of Tax, an alphabetical list of all employers that remitted or were required to withhold and remit Tax in the prior calendar year, and all employers that are currently required to withhold and remit Tax.
  - n. Multi-Site Employer List. For income tax, an alphabetical list of all employers that have filed a notice of intention to file combined returns and payments with the Tax Collector pursuant to LTEA, 53 P.S. § 6924.512(5).
  - o. Delinquent Payment Taxpayer List. For each type of Tax, a separate alphabetical list of all individuals or entities required to pay tax that have failed to pay tax when due.
  - p. Delinquent Payment Employer List. For each type of Tax, a separate alphabetical list of all employers required to withhold and remit tax that have failed to withhold and remit tax when required.
  - q. Delinquent Tax Return Individual List. For income, mercantile, and business privilege tax, a separate alphabetical list for each tax of all Taxpayers who have failed to file required returns.
  - r. Delinquent Tax Return Employer List. For each type of Tax, a separate alphabetical list of employers who have failed to file required returns.
  - s. Enforcement Proceeding List. For each type of Tax, a separate alphabetical list of all individuals, entities, or employers currently subject to criminal or civil litigation, wage attachment, lien, payment plan, or other collection efforts, including notations as to the status of each such account.
  - t. Other Legal Requirements. All other records a tax collector is required to create or maintain pursuant to LTEA, 53 P.S. § 6924.101 *et seq.*; DCED rules, regulations, or guidelines; or other applicable law.
4. **Retention, Deletion, and Updating of Tax Records.** Tax Collector shall retain all Tax Records as electronic records for a period of at least 8 years after receipt or creation. Tax Records may be destroyed or deleted after this record retention period. Items 3(k) through 3(s) above shall be continually updated as necessary to reflect the addition or elimination of individuals, entities, or employers, or the resolution of delinquencies or enforcement proceedings.
5. **Database Requirements.**
- a. Each different individual, entity, or employer listed in the database shall be assigned a single account number.
  - b. The database shall be searchable by name and taxpayer identification number.

6. **Tax Records Satisfactory to TCC.** Tax Collector shall at all times maintain the database and all Tax Records in form reasonably determined by the TCC to be satisfactory.
7. **Electronic Tax Records.** If not received or initially created as electronic records, Tax Collector shall electronically image all Tax Records as soon as possible after receipt or creation and will store all electronically imaged Tax Records in the database.
8. **Tax Record Backup.** At least weekly, Tax Collector shall backup the database of electronic Tax Records on tape. Tax Collector shall store backup tapes in an offsite fireproof location. Paper records may be destroyed after conversion to electronic records and backup in accordance with this Section.
9. **Tax Record Ownership.** Per LTEA, 53 P.S. § 6924.509(e), ~~the database and~~ all Tax Records are the property of the TCC and the Taxing Authority in which the Tax was collected. Tax Collector shall provide a copy of any Tax Record at any time on request by the Taxing Authority or TCC.
10. **Tax Record Copies.** If copies of any Tax Record ~~or the database~~ are requested by the TCC, Tax Collector will deliver the Tax Record or database as directed by the TCC in a format specified by the TCC. If a Taxing Authority requests copies of any Tax Record relating to Tax collected by Tax Collector on behalf of the Taxing Authority, Tax Collector will deliver the Tax Record as directed by the Taxing Authority in the format specified by the Taxing Authority. Any time the TCC or a Taxing Authority specifies a digital format for delivery under this Section: (a) Data must be provided electronically in ASCII tab delimited format (.txt) or comma-separated values (.csv). Each file must contain a field name header recorder. (b) A file format must be provided for each file which cross references each field name in the data file. (c) The file format must contain field names, field descriptions, field lengths and field type (Text, Decimal, Integer, or Date). (d) Table definitions must be provided for each table used in the data file.
11. **Tax Record Transfer.** When the term of Tax Collector's appointment ends, Tax Collector will promptly transfer all Tax Records to the new tax collector as directed by the TCC. Tax Collector may keep a copy of Tax Records for reference as needed for delinquent Tax matters Collector will continue to handle or in case of any dispute that continues or arises after the end of the term.
12. **Independent CPA Audit.** ~~The database and a~~All Tax Records shall be subject to review at any time by the TCC or Tax Collector independent auditors.