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THE GENERAL ASSEMBLY OF PENNSYLVANIA

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# HOUSE BILL

## No. 2200

Session of  
1998

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INTRODUCED BY BARD, FARGO, TIGUE, BROWNE, SURRA, COY, RUBLEY,  
NICKOL, ARGALL, BELFANTI, BOSCOLA, YOUNGBLOOD, LEH, HERMAN,  
PISTELLA, DALLY, HENNESSEY, MARKOSEK, STEIL, SCHRODER, REBER,  
FICHTER, MCGILL, MILLER, O'BRIEN, MAHER, GLADECK, GODSHALL,  
FAIRCHILD, GEIST, FEESE, CLARK, TULLI, HERSHEY, WOGAN,  
MICOZZIE, ADOLPH, LAWLESS, J. TAYLOR, SAYLOR, CURRY, SANTONI,  
SEMMEL, D. W. SNYDER, STEVENSON, C. WILLIAMS, STRITTMATTER,  
SEYFERT, DENT, HABAY, THOMAS, ITKIN AND PRESTON,  
JANUARY 22, 1998

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SENATOR LOEPER, RULES AND EXECUTIVE NOMINATIONS, IN SENATE, RE-  
REPORTED AS AMENDED, NOVEMBER 9, 1998

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AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled  
2 "An act relating to the collection of taxes levied by  
3 counties, county institution districts, cities of the third  
4 class, boroughs, towns, townships, certain school districts  
5 and vocational school districts; conferring powers and  
6 imposing duties on tax collectors, courts and various  
7 officers of said political subdivisions; and prescribing  
8 penalties," providing for the definition of "duplicate"; and  
9 further providing for collection and payment and for  
10 settlement and audits.

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

13 Section 1. Section 2 of the act of May 25, 1945 (P.L.1050,  
14 No.394), known as the Local Tax Collection Law, is amended by  
15 adding a definition to read:

16 Section 2. Definitions.--The words--

17 "Duplicate" shall mean a listing of the valuations of persons

1 and property within a taxing district taxable for the applicable  
2 year and may include a computerized billing register of annual  
3 taxes. It shall be prepared or derived from the county  
4 assessment roll and, after being certified as accurate by the  
5 taxing district, shall be used by the tax collector to notify  
6 the persons whose names appear thereon of the valuations and  
7 identification of the properties or persons taxed, the rates of  
8 taxes, and the amount of tax due. A duplicate can be in a  
9 written, typographical, photostatic, photographic,  
10 microphotographic, microfilm, microcard, miniature photographic,  
11 optical electronic or other form which comprises a durable  
12 medium and from which an accurate reproduction can be made.

13 \* \* \*

14 Section 2. Section 25 of the act, amended September 8, 1959  
15 (P.L.806, No.301), is amended to read:

16 Section 25. Collection and Payment Over of Taxes.--The tax  
17 collector shall keep a correct account of all moneys collected  
18 by him as taxes under the authority of any duplicate or  
19 duplicates in his possession. He shall mark "paid" on each  
20 duplicate, at the name of each taxable, the amount of taxes  
21 paid[, ] and the date on which payment was made.

22 The tax collector shall on or before the tenth day of each  
23 month, or [oftener,] more frequently if required by ordinance or  
24 resolution of the taxing district, [make] provide a true,  
25 verified statement, in writing on a form approved by the  
26 Department of Community and Economic Development, to the  
27 secretary or clerk of the taxing district[, ] or, in the case of  
28 cities of the third class, to the director of accounts and  
29 finance[, if and as required,] for all taxes collected for such  
30 taxing district during the previous month or period, giving the

1 names of taxables, the amount collected from each, along with  
2 discounts granted or penalties applied, if any, and the total  
3 amount of taxes received, discounts granted and penalties  
4 applied. The tax collector shall include with each statement  
5 made under this section a reconciled monthly tax collector's  
6 report for each type of tax collected for each taxing district.  
7 The report shall be reconciled from the tax duplicates to the  
8 amount of taxes remaining to be collected.

9 If a tax collector does not ~~make~~ PROVIDE the statement, <—  
10 including the reconciled reports, ~~under this section~~ within the <—  
11 prescribed period, the taxing district may impose a late filing  
12 fee in accordance with this section. Such fee shall not exceed  
13 twenty dollars for each day or part of a day, excluding  
14 Saturdays, Sundays and holidays, for the first six days that a  
15 statement with reconciled reports is overdue; and such fee shall  
16 not exceed ten dollars for each day or part of a day, excluding  
17 Saturdays, Sundays and holidays, for each day after such sixth  
18 day that a statement with reconciled reports is overdue. The  
19 maximum fee payable with respect to a single statement with  
20 reconciled reports shall not exceed two hundred fifty dollars.  
21 If a taxing district determines that there is a reasonable cause  
22 for failure to timely file the statement with reconciled reports  
23 under this section, the taxing district may waive the late  
24 filing fees. A taxing district shall receive an overdue  
25 statement with reconciled reports even if any late filing fee  
26 due has not been paid, but the statement with reconciled reports  
27 shall not be considered filed until all fees have been paid. No  
28 further late filing fees shall be incurred, notwithstanding the  
29 fact that the statement with reconciled reports is not  
30 considered filed.

1       The collector shall pay over on or before the tenth day of  
2 each month, or oftener, if required by ordinance or resolution  
3 of the taxing district, to the treasurer of the taxing district  
4 all moneys collected as taxes during the previous month or  
5 period and take his receipt for the same.

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

9       Section 3. Section 26 of the act is amended to read:

10       Section 26. Settlement of Duplicates; Audit.--[The] (A) By       <—  
11 January fifteenth, the tax collector shall make a complete  
12 settlement of all taxes for [each] the prior calendar year with  
13 the proper authority of the taxing district[, to be designated  
14 by the taxing district at such time as the said taxing district  
15 may fix, but not later than the first day of July of the year  
16 succeeding the one for which the taxes were levied, unless such  
17 time shall be extended by resolution of the taxing district]. In  
18 the settlement of such taxes, the tax collector shall be allowed  
19 a credit for all taxes collected and paid over, for all unpaid  
20 taxes upon real property, which real property shall have been  
21 returned to the county commissioners as provided by law, or  
22 shall have been certified to the taxing district, or its  
23 solicitor, for the entry of liens in the office of the  
24 prothonotary, and in the case of occupation, poll and per capita  
25 taxes, for taxes accounted for by exonerations, which shall be  
26 granted by the taxing district upon oath or affirmation that he  
27 has complied with section twenty of this act.

28       Upon final settlement of a tax duplicate, a tax collector  
29 shall take an oath or affirmation in writing and subscribed by  
30 the tax collector, that he has made a true and just return of

1 all taxes collected by him. Such oath or affirmation shall be  
2 administered by the officer of the taxing district empowered to  
3 make settlement, who shall have power to administer the same,  
4 and shall be filed with such officer.

5 ~~The tax collector's final accounts and records, monthly or~~ <—

6 (B) (1) THE FINAL ACCOUNTS AND MONTHLY OR OTHER PERIODIC <—  
7 RETURNS AND PAYMENTS OF A TAX COLLECTOR FOR A COUNTY OF THE  
8 THIRD, FOURTH, FIFTH, SIXTH, SEVENTH OR EIGHTH CLASS, IN  
9 COUNTIES WITH AN ELECTED CONTROLLER, SHALL BE AUDITED BY THE  
10 CONTROLLER.

11 (2) THE PROVISIONS OF THIS CLAUSE SHALL APPLY TO ALL TAXING  
12 DISTRICTS EXCEPT COUNTIES IN WHICH AN AUDIT IS CONDUCTED BY A  
13 COUNTY CONTROLLER IN ACCORDANCE WITH CLAUSE (1). (I) THE TAX  
14 COLLECTOR'S FINAL ACCOUNTS AND RECORDS, MONTHLY OR other  
15 periodic returns and payments [of a tax collector] and  
16 duplicates shall be audited annually by the controller or  
17 auditors of the taxing district.] or, at the request of the  
18 taxing district, by an independent certified public accountant  
19 or public accountant. (II) If the audit is conducted by the <—  
20 controller or auditors of the taxing district, the audit shall  
21 be conducted in accordance with the applicable laws of the  
22 taxing district. (III) If the audit is conducted by a certified <—  
23 public accountant or public accountant, the audit shall be  
24 conducted in accordance with generally accepted auditing  
25 standards.

26 (3) Nothing in this act OR ANY OTHER LAW shall prohibit <—  
27 local taxing districts from cooperating in conducting a  
28 simultaneous audit of any tax collector serving the taxing  
29 districts. TAXING DISTRICTS MAY ENTER INTO AGREEMENTS, WHEREBY <—  
30 THE ELECTED AUDITOR OR CONTROLLER OF ONE TAXING DISTRICT OR A

1 DESIGNATED CERTIFIED PUBLIC ACCOUNTANT OR PUBLIC ACCOUNTANT MAY  
2 CONDUCT A SINGLE AUDIT ON BEHALF OF EACH TAXING DISTRICT.

3 Section 4. This act shall take effect ~~in 60 days.~~ DECEMBER <—  
4 31, 1999.