

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2200 Session of
1998

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,
SEMMELE, D. W. SNYDER, STEVENSON, C. WILLIAMS, STRITTMATTER,
SEYFERT, DENT, HABAY, THOMAS AND ITKIN, JANUARY 22, 1998

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, MARCH 9, 1998

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 25 of the act of May 25, 1945 (P.L.1050,~~ <—
14 ~~No.394), known as the Local Tax Collection Law, amended~~
15 ~~September 8, 1959 (P.L.806, No.301), is amended to read:~~

16 SECTION 1. SECTION 2 OF THE ACT OF MAY 25, 1945 (P.L.1050, <—
17 NO.394), KNOWN AS THE LOCAL TAX COLLECTION LAW, IS AMENDED BY
18 ADDING A DEFINITION TO READ:

SECTION 2. DEFINITIONS.--THE WORDS--

"DUPLICATE" SHALL MEAN A LISTING OF THE VALUATIONS OF PERSONS AND PROPERTY WITHIN A TAXING DISTRICT TAXABLE FOR THE APPLICABLE YEAR AND MAY INCLUDE A COMPUTERIZED BILLING REGISTER OF ANNUAL TAXES. IT SHALL BE PREPARED OR DERIVED FROM THE COUNTY ASSESSMENT ROLL AND, AFTER BEING CERTIFIED AS ACCURATE BY THE TAXING DISTRICT, SHALL BE USED BY THE TAX COLLECTOR TO NOTIFY THE PERSONS WHOSE NAMES APPEAR THEREON OF THE VALUATIONS AND IDENTIFICATION OF THE PROPERTIES OR PERSONS TAXED, THE RATES OF TAXES, AND THE AMOUNT OF TAX DUE. A DUPLICATE CAN BE IN A WRITTEN, TYPOGRAPHICAL, PHOTOSTATIC, PHOTOGRAPHIC, MICROPHOTOGRAPHIC, MICROFILM, MICROCARD, MINIATURE PHOTOGRAPHIC, OPTICAL ELECTRONIC OR OTHER FORM WHICH COMPRISES A DURABLE MEDIUM AND FROM WHICH AN ACCURATE REPRODUCTION CAN BE MADE.

* * *

SECTION 2. SECTION 25 OF THE ACT, AMENDED SEPTEMBER 8, 1959 (P.L.806, NO.301), IS AMENDED TO READ:

Section 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 ~~or on the original computerized billing register for annual taxes,~~ 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,] MORE FREQUENTLY if required by ordinance or resolution of the taxing district, [make] 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

1 cities of the third class, to the director of accounts and
2 finance[, if and as required,] for all taxes collected for such
3 taxing district during the previous month or period, giving the
4 names of taxables, the amount collected from each, along with
5 discounts granted or penalties applied, if any, and the total
6 amount of taxes received, discounts granted and penalties
7 applied. The tax collector shall include with each statement
8 made under this section a reconciled monthly tax collector's
9 report for each type of tax collected for each taxing district.
10 The report shall be reconciled from the tax duplicates <—
11 original computerized billing register for annual taxes to the
12 amount of taxes remaining to be collected.

13 If a tax collector does not make the statement, including the
14 reconciled reports, under this section within the prescribed
15 period, the taxing district may impose a late filing fee in
16 accordance with this section. Such fee shall not exceed twenty
17 dollars for each day or part of a day, excluding Saturdays,
18 Sundays and holidays, for the first six days that a statement
19 with reconciled reports is overdue; and such fee shall not
20 exceed ten dollars for each day or part of a day, excluding
21 Saturdays, Sundays and holidays, for each day after such sixth
22 day that a statement with reconciled reports is overdue. The
23 maximum fee payable with respect to a single statement with
24 reconciled reports shall not exceed two hundred fifty dollars.
25 If a taxing district determines that there is a reasonable cause
26 for failure to timely file the statement with reconciled reports
27 under this section, the taxing district may waive the late
28 filing fees. A taxing district shall receive an overdue
29 statement with reconciled reports even if any late filing fee
30 due has not been paid, but the statement with reconciled reports

1 shall not be considered filed until all fees have been paid. No
2 further late filing fees shall be incurred, notwithstanding the
3 fact that the statement with reconciled reports is not
4 considered filed.

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

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

13 Section 2 3. Section 26 of the act is amended to read: <—

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

1 has complied with section twenty of this act.

2 Upon final settlement of a tax duplicate, a tax collector
3 shall take an oath or affirmation in writing and subscribed by
4 the tax collector, that he has made a true and just return of
5 all taxes collected by him. Such oath or affirmation shall be
6 administered by the officer of the taxing district empowered to
7 make settlement, who shall have power to administer the same,
8 and shall be filed with such officer.

9 The tax collector's final accounts and records, monthly or
10 other periodic returns and payments [of a tax collector] and
11 duplicates shall be audited annually by the controller or
12 auditors of the taxing district[.] or, at the request of the
13 taxing district, by an independent certified public accountant
14 or public accountant. If the audit is conducted by the
15 controller or auditors of the taxing district, the audit shall
16 be conducted in accordance with the applicable laws of the
17 taxing district. If the audit is conducted by a certified public
18 accountant or public accountant, the audit shall be conducted in
19 accordance with generally accepted auditing standards.

20 NOTHING IN THIS ACT SHALL PROHIBIT LOCAL TAXING DISTRICTS <—
21 FROM COOPERATING IN CONDUCTING A SIMULTANEOUS AUDIT OF ANY TAX
22 COLLECTOR SERVING THE TAXING DISTRICTS.

23 Section 3 4. This act shall take effect in 60 days. <—