

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 2663 Session of
2002

INTRODUCED BY TIGUE, M. COHEN, CORRIGAN, HENNESSEY, HORSEY,
KELLER, MELIO, PALLONE, SCRIMENTI, SHANER, WASHINGTON,
J. WILLIAMS, YOUNGBLOOD AND COSTA, MAY 22, 2002

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, MAY 22, 2002

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," further providing for the compensation of the tax
9 collector in cities of the third class shared.

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

12 Section 1. Section 33 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended July 13,
14 1957 (P.L.893, No.394) and December 13, 1982 (P.L.1201, No.275),
15 is amended to read:

16 Section 33. Compensation and Expenses of Tax Collector in
17 Cities of the Third Class Shared.--For the collection of city,
18 county, institution district and school taxes in a city of the
19 third class, the city treasurer, as tax collector, shall be paid
20 an annual salary, which salary shall be fixed before the
21 election of the city treasurer jointly by taxing authorities,

1 other than the institution district whose taxes are collected
2 under the provisions of this act. In the case of newly created
3 cities, the said salary shall be fixed by said taxing
4 authorities before any tax duplicates are delivered to the city
5 treasurer. In fixing the salary of the tax collector the taxing
6 authorities fixing the same shall each be assigned one vote,
7 [which one vote shall be divided into fractions, assigning an
8 equal fraction of one vote to each member of the same taxing
9 authority,] and a majority of all the [fractional] votes cast
10 shall govern.

11 The tax collector of each city of the third class shall
12 appoint all necessary deputies, clerks and assistants whose
13 number and salaries shall be fixed jointly by the taxing
14 districts in the same manner as hereinbefore provided for the
15 fixing of the salary of the tax collector. Said deputies, clerks
16 and assistants shall give fidelity bond payable to the
17 Commonwealth for the use of the city, county, institution
18 district and school district, conditioned on the faithful
19 accounting and payment over of all tax moneys received by them.

20 Each city of the third class shall provide and furnish for
21 the tax collector at his office, as city treasurer, suitable
22 office space, light, heat, furniture and janitor service.

23 The salaries of the tax collector and his deputies, clerks
24 and assistants shall be paid monthly or semimonthly in equal
25 proportions by the city, the county and the school district in
26 the same manner as other officers of said city, county and
27 school district under such arrangement as to payment as may be
28 agreed upon between said taxing districts.

29 The salaries of the city treasurer as tax collector, his
30 deputies, clerks and assistants, as fixed under the provisions

1 of this section, shall in each case be considered as salary or
2 compensation for purposes of any pension or retirement act in
3 effect in such city and the taxing authorities, other than the
4 institution district, shall contribute, pay or guarantee to the
5 pension or retirement fund the amount which, according to law,
6 the city is required to contribute, pay or guarantee to such
7 fund by reason of the fact that the salaries herein provided for
8 are considered as salaries or compensation of such employes for
9 the calculation of pension or retirement rights and liabilities.
10 Each taxing district may annually set aside, apportion and
11 appropriate out of all taxes and income a sum sufficient for
12 such payments or guarantees.

13 The salaries of the deputies, clerk and assistants of the
14 city treasurer, as tax collector, as fixed under the provisions
15 of this section, shall in each case be considered as salary or
16 compensation paid by the city for the purposes of any pension or
17 retirement act in effect in such city, and the taxing
18 authorities, other than such city, or an institution district,
19 shall pay to the said city their respective pro rata share of
20 the amount paid by the city to said fund.

21 The taxing authorities, other than the institution district,
22 shall be required to pay in the proportions hereinafter
23 prescribed the premium on the bonds, required to be given by
24 law, by the tax collector and his deputies, clerks and
25 assistants to the Commonwealth.

26 The taxing authorities, other than the institution district,
27 shall, in equal proportions, pay the cost of stationery,
28 supplies, printing, notices, postage, telephone service, office
29 equipment and incidental expenses necessarily incurred in the
30 conduct of the tax collector's office; these expenses to be

1 determined by a board consisting of one representative from each
2 such taxing authority to be appointed by such taxing authority.

3 In sharing the cost of premium on bonds the city, county and
4 school district shall each pay such portion thereof as the
5 amount of taxes on its duplicate delivered to the city treasurer
6 for collection bears to the total amount of the taxes on the
7 duplicates of all said taxing districts delivered to the
8 treasurer for collection. The proportionate shares of the above
9 costs to be paid by the said taxing districts under the
10 provisions of this amendment shall commence on the date when
11 this act becomes effective, shall be calculated on the tax
12 duplicates delivered to the city treasurer in the year one
13 thousand nine hundred forty-nine, and shall be paid according to
14 such initial calculation for a period of twelve months. At the
15 end of such twelve month period and at the end of each twelve
16 month period thereafter, new pro rata shares shall be calculated
17 on the tax duplicates delivered to the city treasurer during the
18 calendar year in which such period ended and shall be paid for
19 the twelve months following.

20 Provisions of this section shall not apply with respect to
21 county and county institution district taxes in counties of the
22 third, fourth, fifth, sixth, seventh or eighth class having
23 appointed a county treasurer to assume responsibility for the
24 billing and collection of county and county institution district
25 taxes in cities of the third class nor to county taxes in
26 counties of the fourth, fifth, sixth, seventh and eighth class
27 having appointed a county treasurer to assume responsibility for
28 the billing and collection of county taxes in municipalities
29 existing or organized under the act of April 13, 1972 (P.L.184,
30 No.62), known as the "Home Rule Charter and Optional Plans Law,"

1 that have eliminated the elective office of tax collector.

2 Section 2. This act shall take effect in 60 days.