

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 AND CURRY,
JANUARY 22, 1998

REFERRED TO COMMITTEE ON LOCAL GOVERNMENT, JANUARY 22, 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," further providing for collection and payment and
9 for settlement and audits.

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

12 Section 1. Section 25 of the act of May 25, 1945 (P.L.1050,
13 No.394), known as the Local Tax Collection Law, amended
14 September 8, 1959 (P.L.806, No.301), is amended to read:

15 Section 25. Collection and Payment Over of Taxes.--The tax
16 collector shall keep a correct account of all moneys collected
17 by him as taxes under the authority of any duplicate or
18 duplicates in his possession. He shall mark "paid" on each
19 duplicate or on the original computerized billing register for

1 annual taxes, at the name of each taxable, the amount of taxes
2 paid, and the date on which payment was made.

3 The tax collector shall on or before the tenth day of each
4 month, or oftener, if required by ordinance or resolution of the
5 taxing district, [make] provide a true, verified statement, in
6 writing on a form approved by the Department of Community and
7 Economic Development, to the secretary or clerk of the taxing
8 district[,] or, in the case of cities of the third class, to the
9 director of accounts and finance[, if and as required,] for all
10 taxes collected for such taxing district during the previous
11 month or period, giving the names of taxables, the amount
12 collected from each, along with discounts granted or penalties
13 applied, if any, and the total amount of taxes received,
14 discounts granted and penalties applied. The tax collector shall
15 include with each statement made under this section a reconciled
16 monthly tax collector's report for each type of tax collected
17 for each taxing district. The report shall be reconciled from
18 the tax duplicates or the original computerized billing register
19 for annual taxes to the amount of taxes remaining to be
20 collected.

21 If a tax collector does not make the statement, including the
22 reconciled reports, under this section within the prescribed
23 period, the taxing district may impose a late filing fee in
24 accordance with this section. Such fee shall not exceed twenty
25 dollars for each day or part of a day, excluding Saturdays,
26 Sundays and holidays, for the first six days that a statement
27 with reconciled reports is overdue; and such fee shall not
28 exceed ten dollars for each day or part of a day, excluding
29 Saturdays, Sundays and holidays, for each day after such sixth
30 day that a statement with reconciled reports is overdue. The

1 maximum fee payable with respect to a single statement with
2 reconciled reports shall not exceed two hundred fifty dollars.
3 If a taxing district determines that there is a reasonable cause
4 for failure to timely file the statement with reconciled reports
5 under this section, the taxing district may waive the late
6 filing fees. A taxing district shall receive an overdue
7 statement with reconciled reports even if any late filing fee
8 due has not been paid, but the statement with reconciled reports
9 shall not be considered filed until all fees have been paid. No
10 further late filing fees shall be incurred, notwithstanding the
11 fact that the statement with reconciled reports is not
12 considered filed.

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

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

21 Section 2. Section 26 of the act is amended to read:

22 Section 26. Settlement of Duplicates; Audit.--[The] By
23 January fifteenth, the tax collector shall make a complete
24 settlement of all taxes for [each] the prior calendar year with
25 the proper authority of the taxing district[, to be designated
26 by the taxing district at such time as the said taxing district
27 may fix, but not later than the first day of July of the year
28 succeeding the one for which the taxes were levied, unless such
29 time shall be extended by resolution of the taxing district]. In
30 the settlement of such taxes, the tax collector shall be allowed

1 a credit for all taxes collected and paid over, for all unpaid
2 taxes upon real property, which real property shall have been
3 returned to the county commissioners as provided by law, or
4 shall have been certified to the taxing district, or its
5 solicitor, for the entry of liens in the office of the
6 prothonotary, and in the case of occupation, poll and per capita
7 taxes, for taxes accounted for by exonerations, which shall be
8 granted by the taxing district upon oath or affirmation that he
9 has complied with section twenty of this act.

10 Upon final settlement of a tax duplicate, a tax collector
11 shall take an oath or affirmation in writing and subscribed by
12 the tax collector, that he has made a true and just return of
13 all taxes collected by him. Such oath or affirmation shall be
14 administered by the officer of the taxing district empowered to
15 make settlement, who shall have power to administer the same,
16 and shall be filed with such officer.

17 The tax collector's final accounts and records, monthly or
18 other periodic returns and payments [of a tax collector] and
19 duplicates shall be audited annually by the controller or
20 auditors of the taxing district[.] or, at the request of the
21 taxing district, by an independent certified public accountant
22 or public accountant. If the audit is conducted by the
23 controller or auditors of the taxing district, the audit shall
24 be conducted in accordance with the applicable laws of the
25 taxing district. If the audit is conducted by a certified public
26 accountant or public accountant, the audit shall be conducted in
27 accordance with generally accepted auditing standards.

28 Section 3. This act shall take effect in 60 days.