
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, ITKIN AND PRESTON,
JANUARY 22, 1998

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, NOVEMBER 17, 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 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] MORE OFTEN, if required by ordinance or <—
3 resolution of the taxing district, to the treasurer of the
4 taxing district all moneys collected as taxes during the
5 previous month or 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 COUNTY TAXES <—

8 COLLECTED FOR A COUNTY OF THE THIRD, FOURTH, FIFTH, SIXTH,

9 SEVENTH OR EIGHTH CLASS, IN COUNTIES WITH AN ELECTED CONTROLLER,

10 ~~SHALL~~ MAY BE AUDITED BY THE CONTROLLER. IF THE CONTROLLER DOES <—

11 NOT CONDUCT THIS AUDIT, CLAUSE (2) SHALL APPLY.

12 (2) THE PROVISIONS OF THIS CLAUSE SHALL APPLY TO ALL TAXING

13 DISTRICTS EXCEPT COUNTIES IN WHICH AN AUDIT IS CONDUCTED BY A

14 COUNTY CONTROLLER IN ACCORDANCE WITH CLAUSE (1). (I) THE TAX

15 COLLECTOR'S FINAL ACCOUNTS AND RECORDS, MONTHLY OR other

16 periodic returns and payments [of a tax collector] and

17 duplicates shall be audited annually by the controller or

18 auditors of the taxing district[.] or, at the request of the

19 taxing district, by an independent certified public accountant

20 or public accountant. (II) If the audit is conducted by the <—

21 controller or auditors of the taxing district, the audit shall

22 be conducted in accordance with the applicable laws of the

23 taxing district. (III) If the audit is conducted by a certified <—

24 public accountant or public accountant, the audit shall be

25 conducted in accordance with generally accepted auditing

26 standards.

27 (3) Nothing in this act OR ANY OTHER LAW shall prohibit <—

28 local taxing districts from cooperating in conducting a

29 simultaneous audit of any tax collector serving the taxing

30 districts. TAXING DISTRICTS MAY ENTER INTO AGREEMENTS, WHEREBY <—

1 THE ELECTED AUDITOR OR CONTROLLER OF ONE TAXING DISTRICT OR A
2 DESIGNATED CERTIFIED PUBLIC ACCOUNTANT OR PUBLIC ACCOUNTANT MAY
3 CONDUCT A ~~SINGLE~~ SIMULTANEOUS AUDIT ON BEHALF OF EACH TAXING <—
4 DISTRICT.

5 Section 4. This act shall take effect ~~in 60 days~~. DECEMBER <—
6 31, 1999.