
THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE RESOLUTION

No. 250 Session of
2010

INTRODUCED BY EARLL, WOZNIAK, BAKER, FONTANA, ERICKSON, COSTA,
MENSCH, TOMLINSON, M. WHITE, VANCE, WASHINGTON, FERLO, WAUGH,
BOSCOLA, WILLIAMS, D. WHITE AND STOUT, FEBRUARY 9, 2010

REFERRED TO FINANCE, FEBRUARY 9, 2010

A RESOLUTION

1 Directing the Legislative Budget and Finance Committee to
2 conduct a comprehensive study of the current real property
3 tax collection systems in this Commonwealth to determine the
4 impact of the consolidation of those real property tax
5 collection systems, including the costs and benefits
6 associated with consolidation, and to compare them to real
7 property tax collection systems of other states, particularly
8 those states with demographics similar to this Commonwealth.

9 WHEREAS, The General Assembly recognizes that the current
10 systems of real property tax collection utilized by political
11 subdivisions in this Commonwealth are fragmented and overly
12 complex; and

13 WHEREAS, The overall cost of real property tax collection
14 throughout this Commonwealth is not fully known; and

15 WHEREAS, Good government demands fiscal efficiency,
16 responsibility and accountability in all areas of local
17 government; and

18 WHEREAS, Numerous political subdivisions in this Commonwealth
19 have their own elected or appointed tax collectors that are
20 responsible for the collection of real property taxes; and

1 WHEREAS, Different rules and requirements are utilized by
2 real property tax collectors in this Commonwealth; and

3 WHEREAS, The current systems of real property tax collection
4 in this Commonwealth may lack adequate oversight and
5 administrative controls of the governing bodies of the political
6 subdivisions to ensure effectiveness and efficiency; and

7 WHEREAS, Political subdivisions in this Commonwealth may
8 benefit from the consolidation of real property tax collection,
9 including consolidation of real property tax collection aligned
10 along countywide or other regional boundaries; and

11 WHEREAS, No comprehensive study has been published to date
12 that examines the systems of real property tax collection
13 currently utilized by political subdivisions in this
14 Commonwealth or provides recommendations as to the benefits and
15 the cost reductions that may be recognized by political
16 subdivisions and taxpayers of this Commonwealth from the
17 consolidation of real property tax collection; therefore be it

18 RESOLVED, That the Legislative Budget and Finance Committee
19 conduct or contract with an independent contractor to conduct a
20 comprehensive study of the current real property tax collection
21 systems in this Commonwealth and to determine the impact of the
22 consolidation of those real property tax collection systems,
23 including the costs and benefits associated with consolidation
24 to all political subdivisions in this Commonwealth; and be it
25 further

26 RESOLVED, That the study provide an analysis of the
27 background of the current systems of real property tax
28 collection in this Commonwealth; and be it further

29 RESOLVED, That the study include an analysis of the real
30 property tax collection in other states, particularly other

1 states with demographics similar to this Commonwealth; and be it
2 further

3 RESOLVED, That the study of real property tax collection of
4 other states include at least the following:

5 (1) what levels of government levy the real property
6 tax;

7 (2) who collects the real property tax, whether it is a
8 state, regional or local function and whether it is a
9 government function or contracted out; and

10 (3) whether there are uniform procedures throughout the
11 state;

12 and be it further

13 RESOLVED, That the study cover the most recently completed
14 fiscal year and provide for the following:

15 (1) identify the real property tax rates levied and the
16 total property tax dollars collected by each political
17 subdivision, disaggregated by county, municipality and school
18 district;

19 (2) identify the number of properties, lots or parcels
20 that each tax collector is currently responsible for
21 collecting, the real property taxes and the collection fee
22 collected by the tax collector, disaggregated by county,
23 municipality and school district;

24 (3) compare the current methods and rates of
25 compensation, including any costs underwritten by a political
26 subdivision for its tax collectors and the total number of
27 tax collectors that are paid under each compensation method,
28 disaggregated by county, municipality and school district;

29 (4) identify the number and locality of each political
30 subdivision that uses an elected tax collector and those

1 political subdivisions that have made other tax collection
2 appointments or arrangements, such as collecting their own
3 real property taxes or using banks due to a vacancy in the
4 elected tax collector office, disaggregated by county;

5 (5) analyze geographic patterns, efficiencies, safety of
6 assets, liquidity, interest earnings, reporting improvements
7 or other savings, if any, that a political subdivision may
8 have recognized, and identify those political subdivisions
9 that do and do not use an elected tax collector;

10 (6) analyze and make recommendations, statutory or
11 otherwise, regarding the current systems of real property tax
12 collection that require improvements in oversight,
13 administration, uniformity, enforcement, avoidance of fraud
14 and waste and tax collector accountability after a review of
15 other states' statutes, particularly those states with
16 similar demographics;

17 (7) identify the aggregated costs, including type and
18 amount, incurred by each political subdivision due to the
19 fragmented systems of real property tax collection in this
20 Commonwealth and provide a Statewide estimate of cost
21 savings, if any, from a consolidation of the real property
22 tax collection systems in this Commonwealth, disaggregated by
23 county; and

24 (8) at a minimum, provide an individualized sample
25 analysis of at least one county from each classification of
26 county, except for counties of the first class, that will
27 provide the actual cost of the current systems of real
28 property tax collection in that county and an estimate of the
29 cost savings for that county, if any, that would result from
30 real property tax consolidation;

1 and be it further

2 RESOLVED, That the Legislative Budget and Finance Committee
3 prepare or contract to prepare a report of its findings to be
4 posted on its Internet website and to be submitted to the
5 Governor, the Finance Committee of the Senate, the Local
6 Government Committee of the Senate, the Finance Committee of the
7 House of Representatives and the Local Government Committee of
8 the House of Representatives no later than one year after the
9 adoption of this resolution.