

THE GENERAL ASSEMBLY OF PENNSYLVANIA

HOUSE BILL

No. 594

Session of
1977

INTRODUCED BY MESSRS. FRYER, MORRIS, COLE, WEIDNER, RUGGIERO,
GARZIA, MELUSKEY, LIVENGOOD, SCHEAFFER, LEVI AND CALTAGIRONE,
MARCH 14, 1977

AS AMENDED ON THIRD CONSIDERATION, HOUSE OF REPRESENTATIVES,
APRIL 26, 1977

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," authorizing the county commissioners to require
9 joint bidding of bonds for tax collectors.

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

12 Section 1. Subsections (a) and (b) of section 4, act of May
13 25, 1945 (P.L.1050, No.394), known as the "Local Tax Collection
14 Law," amended June 5, 1947 (P.L.453, No.205) and subsection (b)
15 amended May 8, 1947 (P.L.172, No.75), May 22, 1953 (P.L.213,
16 No.24) and July 13, 1953 (P.L.411, No.90), are amended AND THE
17 SECTION IS AMENDED BY ADDING A SUBSECTION to read:

18 Section 4. Bonds of Tax Collectors.--(a) In cities of the
19 third class and in townships of the first class the treasurer,
20 as tax collector for the various taxing districts, shall give

1 bond secured and conditioned as provided by the laws relating to
2 such cities and townships. The board of commissioners of any
3 county by resolution adopted no later than November 1 of the
4 prior year may authorize and require for the following year the
5 joint bidding by the board of commissioners of bonds for all tax
6 collectors for the county, ~~for cities of the third class, and~~ <—
7 for townships of the first class. CITIES OF THE THIRD CLASS MAY <—
8 JOIN IN JOINT BIDDING WITH OTHER MUNICIPALITIES FOR BONDS OF TAX
9 COLLECTORS. The joint bidding of the bonds shall be subject to
10 all provisions of this act not inconsistent with the requirement
11 of joint bidding.

12 (b) In boroughs, towns and townships of the second class,
13 the elected tax collector shall be the collector of borough,
14 town or township taxes, as the case may be, and of county,
15 county institution district, school district and vocational
16 school district taxes. He shall, before he enters upon the
17 duties of his office, take and subscribe an oath of office and
18 file the same in the office of the clerk of the court of
19 [quarter sessions] common pleas of the county. He shall enter
20 into one surety bond to the Commonwealth for all taxes to be
21 collected by him, in an amount to be fixed by the court of
22 [quarter sessions] common pleas of the county, which amount
23 shall never exceed the estimated amount of taxes charged in the
24 duplicates to be delivered to him in one year. Such bond may, at
25 the option of the tax collector, be an annual bond or may cover
26 the full term of office for which the tax collector shall have
27 been elected. Such bond shall have thereon at least one bonding
28 company, and the sufficiency of the sureties on the bond shall
29 be approved by the court of [quarter sessions] common pleas at
30 any time prior to the delivery of a tax duplicate to the tax

1 collector. The bond shall be filed in the office of the clerk of
2 the court of [quarter sessions] common pleas on or before the
3 fifteenth day of March of the year in which the tax collector
4 qualifies for office and annually thereafter, except where the
5 first bond given by the tax collector covers the full term of
6 office for which he was elected. Should any of the taxing
7 districts be of the opinion, at any time, that the bond given by
8 the tax collector is not sufficient in amount, or as to the
9 surety thereon, the said taxing district may apply to the court
10 by petition to have the tax collector furnish additional bond in
11 the manner provided by this section. Thereupon the tax collector
12 shall furnish such additional bond, if any, as the court of
13 [quarter sessions] common pleas may prescribe, but not exceeding
14 the limitation as to the amount hereinbefore prescribed:

15 Provided, That where taxes for borough purposes are collected by
16 an appointee of council the bond shall be as may be prescribed
17 by council. The board of commissioners of any county by
18 resolution adopted no later than November 1 of the prior year
19 may authorize and require for the following year the joint
20 bidding by the board of commissioners of bonds for all tax
21 collectors for the county and for boroughs, incorporated towns
22 and townships of the second class, and school districts and
23 vocational school districts within the county. The joint bidding
24 of the bonds shall be subject to all provisions of this act not
25 inconsistent with the requirement of joint bidding.

26 * * *

27 (H) NOTWITHSTANDING ANY OTHER ACT TO THE CONTRARY, JOINT
28 BIDDING OF BONDS OF TAX COLLECTORS SHALL BE SUBJECT TO THE
29 REQUIREMENTS OF COUNTIES FOR ADVERTISING OF BIDS FOR CONTRACTS
30 OR PURCHASES, EXCEPT THAT THE PROVISIONS RELATING TO MINIMUM

<—

1 AMOUNT OF EXPENDITURE SHALL NOT APPLY.

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