LOCAL TAX COLLECTION LAW
Act of May. 25, 1945, P.L. 1050, No. 394

AN ACT

Relating to the collection of taxes levied by counties, county institution districts, cities of the third class, boroughs, towns, townships, certain school districts and vocational school districts; conferring powers and imposing duties on tax collectors, courts and various officers of said political subdivisions; and prescribing penalties.

Compiler's Note: Section 301(a)(16) of Act 58 of 1996, which created the Department of Community and Economic Development and abolished the Department of Community Affairs, provided that all other powers and duties delegated to the Department of Community Affairs not otherwise expressly transferred elsewhere by Act 58 and currently performed by the Department of Community Affairs under Act 394 are transferred to the Department of Community and Economic Development.

TABLE OF CONTENTS

Section 1. Short Title.
Section 2. Definitions.
Section 3. Application of Act.
Section 4. Bonds of Tax Collectors.
Section 4.1. Interim Basic and Continuing Education Programs for Tax Collectors.
Section 4.2. Joint Tax Collection District.
Section 4.3. Tax Collection Records.
Section 4.4. Collection of Municipal Taxes by County.
Section 4.5. Criminal History Record Information.
Section 4.6. Permanent Basic and Continuing Education Programs for Tax Collectors.
Section 5. Tax Collector's Warrant.
Section 5.1. Interim Assessment; Duplicate; Warrant.
Section 5.2. Payment of Taxes.
Section 7. Effect of Failure to Receive Tax Notice.
Section 8. Affidavit as to Notice.
Section 9. Expenses Paid by Taxing Districts.
Section 10. Discounts; Penalties; Notice.
Section 11. Installment Payment of Taxes.
Section 12. Payment of Taxes by Joint-Tenants, etc.
Section 13. Collectors Required to Be in Attendance.
Section 14. Tax Receipts.
Section 15. Receiving County Taxes Not Assessed and Adding Names to Duplicates Prohibited.
Section 16. Adding Names to Duplicates.
Section 17. Distress and Sale of Goods and Chattels of Taxpayer.
Section 18. Collection of Taxes from Occupants of Real Estate by Distress.
Section 19. Collection of Tax on Real Property Out of Rent Payable by Tenant.
Section 20. Collection of Per Capita, Poll and Occupation Taxes from Employers, etc.
Section 20.1. Collection of Per Capita and Occupation Taxes from the Commonwealth.
Section 21. Collection of Taxes by Suit.
Section 22. Deputy Tax Collectors.
Section 23. Collection of Unseated Land Tax in Certain Counties.
Section 24. Collection of Unseated Land Taxes in Seventh and Eighth Class Counties.
Section 25. Collection and Payment Over of Taxes.
Section 26. Settlement of Duplicates; Audit.
Section 26.1. Delinquent Tax Collector.
Section 27. Recovery of Taxes Paid Over by Tax Collector.
Section 28. Expiration of Term of Third Class City Treasurer and County Treasurer.
Section 29. Collection of Taxes after Expiration of Office.
Section 30. Collection of Taxes by Legal Representatives of Deceased Collector.
Section 31. Failure to Settle Duplicates.
Section 32. Compensation to Be Made by Warrant.
Section 33. Compensation and Expenses of Tax Collector in Cities of the Third Class Shared.
Section 34. Compensation of Tax Collector in First Class Townships.
Section 35. Compensation of Tax Collector in Boroughs and Townships of the Second Class.
Section 36.1. Changing Compensation of Tax Collector.
Section 36.2. Compensation for Interim Tax Bills.
Section 37. Exonerations.
Section 38. Advertising Names of Person Exonerated.
Section 39. Defaulting Tax Collectors; Embezzlement; Penalty.
Section 40. Collection of Taxes by Sureties of Defaulting or Deceased Collectors.
Section 41. Judgment on Liability of Collector of Taxes; Appeals; Execution.
Section 42. Penalty.
Section 43. Repeals.
Section 44. General Repealer.
Section 45. Effective Date.

Section 1. Short Title.--This act shall be known and may be cited as the "Local Tax Collection Law."
Section 2. Definitions.--The words--
"Duplicate" shall mean a listing of the valuations of persons and property within a taxing district taxable for the applicable year and may include a computerized billing register of annual taxes. It shall be prepared or derived from the county assessment roll and, after being certified as accurate by the taxing district, shall be used by the tax collector to notify the persons whose names appear thereon of the valuations and identification of the properties or persons taxed, the rates of taxes and the amount of tax due. A duplicate can be in a written, typographical, photostatic, photographic, microphotographic, microfilm, microcard, miniature photographic, optical electronic or other form which comprises a durable medium and from which an accurate reproduction can be made.

"Tax Collector" or "Elected Tax Collector" shall include every person duly elected or appointed to collect all taxes, levied by any political subdivision included in the provisions of this act, including the treasurers of cities of the third class, elected collectors of taxes in townships of the first class and county collectors of taxes in counties of the third, fourth, fifth, sixth, seventh and eighth class who have been designated to collect county and institution district taxes in cities of the third class and county treasurers in counties of
the fourth, fifth, sixth, seventh and eighth class who have been designated to collect county taxes in municipalities existing or organized under 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and optional plan government) that have eliminated the elective office of tax collector and county treasurers in counties of the third, fourth, fifth, sixth, seventh and eighth class who have been designated to collect taxes under section 4.4 of this act. The term includes a person authorized to collect taxes under section 4.2 of this act. (Def. amended Oct. 24, 2012, P.L.1318, No.166)

"Taxing District" shall include counties (except counties of the first or second class), county institution districts (except in counties of the second class), cities of the third class, boroughs, towns, townships and school districts of the second, third and fourth classes, and vocational school districts. The term "taxing district" shall also include a city of the second class A for the purposes of sections 10 and 11 of this act.

"Taxes" shall include all taxes levied and assessed by taxing districts, except those levied and assessed under authority of the act of June 25, 1947 (P.L.1145), as amended, and shall also include the penalties and interest imposed thereon.


Compiler's Note: See section 5(1) of Act 166 of 2012 in the appendix to this act for special provisions relating to application of law.

Section 3. Application of Act.--(a) All of the provisions of this act relating to county taxes shall also, without specific reference thereto, relate and apply to county institution district taxes, except in counties of the second class.

(b) All of the provisions of this act shall apply to all taxes covered by the provisions of this act heretofore levied and remaining uncollected, as well as to all such taxes hereafter levied.

(c) (1) Except as provided in clause (2), none of the provisions of this act shall apply to any county of the first or second class, city of the first or second class or second class A, or to any school district of the first class, or school district in a city of the second class A.

(2) The provisions of sections 10 and 11 of this act shall apply to cities of the second class A.


(d) The provisions of this act shall not repeal or supply any local or special act.

(e) This act does not include, and shall not be construed to repeal, any provisions of any law providing for the return of uncollected taxes to the county commissioners and the sale of real property bound thereby by the county treasurer or by a city treasurer nor to the entry and enforcement of liens for unpaid taxes.

Section 4. Bonds of Tax Collectors.--(a) In cities of the third class the treasurer, as tax collector for the various taxing districts, shall give bond secured and conditioned as provided by the laws relating to such cities. Cities of the third class may join in joint bidding with other municipalities for bonds of tax collectors. The joint bidding of the bonds shall be subject to all provisions of this act not inconsistent with the requirement of joint bidding. (Def. amended Oct. 24, 2012, P.L.1318, No.166)
(b) In boroughs, towns and townships of the first or second class, the elected tax collector shall be the collector of borough, town or township taxes, as the case may be, and of county, county institution district, school district and vocational school district taxes. He shall, before he enters upon the duties of his office, take and subscribe an oath of office and file the same in the office of the clerk of the court of common pleas of the county. He shall enter into one surety bond to the Commonwealth for all taxes to be collected by him, in an amount to be fixed by the court of common pleas of the county, which amount shall never exceed the estimated amount of taxes charged in the duplicates to be delivered to him in one year. Such bond may, at the option of the tax collector, be an annual bond or may cover the full term of office for which the tax collector shall have been elected. Such bond shall have thereon at least one bonding company, and the sufficiency of the sureties on the bond shall be approved by the court of common pleas at any time prior to the delivery of a tax duplicate to the tax collector. The bond shall be filed in the office of the clerk of the court of common pleas on or before the fifteenth day of March of the year in which the tax collector qualifies for office and annually thereafter, except where the first bond given by the tax collector covers the full term of office for which he was elected. Should any of the taxing districts be of the opinion, at any time, that the bond given by the tax collector is not sufficient in amount, or as to the surety thereon, the said taxing district may apply to the court by petition to have the tax collector furnish additional bond in the manner provided by this section. Thereupon the tax collector shall furnish such additional bond, if any, as the court of common pleas may prescribe, but not exceeding the limitation as to the amount hereinbefore prescribed: Provided, That where taxes for borough purposes are collected by an appointee of council the bond shall be as may be prescribed by council. The board of commissioners of any county by resolution adopted no later than November 1 of the prior year may authorize and require for the following year the joint bidding by the board of commissioners of bonds for all tax collectors for the county and for boroughs, incorporated towns and townships of the first or second class, and school districts and vocational school districts within the county. The joint bidding of the bonds shall be subject to all provisions of this act not inconsistent with the requirement of joint bidding. ((b) amended Oct. 24, 2012, P.L.1318, No.166)

(b.1) In boroughs, towns and townships of the second class, and after the thirty-first day of December, one thousand nine hundred fifty-three, in townships of the first class, the premium on the bond shall be paid by the respective taxing districts. Each taxing district shall be liable to pay that percentage of the bond premium as the total taxes charged in the duplicate of the taxing district bears to the total taxes charged in the duplicate of all of the taxing districts. In any case where a tax collector is required to furnish additional bond the premium on such additional bond shall be paid by the taxing district which petitioned the court for the additional bond. Prior to the first day of January, one thousand nine hundred fifty-four, where the surety on a tax collector's bond in a township of the first class is a bonding company, any taxing district may pay its percentage of the bond premium as above provided. ((b.1) amended July 13, 1953, P.L.411, No.90)

(c) In boroughs, towns and townships of the first or second class, the condition of the bond shall be that the collector
as tax collector for the borough, town or township, as the case
may be, and for the county, the county institution district,
school district and vocational school district shall account
for and pay over all taxes, penalties and interest received and
collected by him to the taxing districts entitled thereto. ((c)

(d) The tax collector of boroughs, towns and townships of
the first or second class and his sureties shall be discharged
from further liability on his bond for the taxes charged in a
duplicate delivered to him as soon as all tax items contained
in the said duplicate are either--(1) collected and paid over
to the proper taxing district; or (2) certified to the taxing
authority for entry as liens in the office of the prothonotary;
or (3) returned to the county commissioners for sale of the
real estate by the county treasurer; or (4) in the case of
occupation, poll and per capita and personal property taxes
accounted for by the payment over, or by exoneration, which
shall be granted by the taxing district upon oath or affirmation
by the tax collector that he has complied with section twenty
of this act: Provided, however, That the tax collector and his
sureties shall not be discharged of their liability under the
provisions of this subsection if the tax collector has in fact
collected such taxes but has failed to pay the same over to the
proper taxing district. ((d) amended Oct. 24, 2012, P.L.1318,
No.166)

(e) The bond given by a borough, town or first or second
class township tax collector shall be for the use of the
borough, town or first or second class township, as the case
may be, and for the county, the county institution district,
school district and vocational school district. ((e) amended

(f) In case where a tax collector shall be appointed in a
borough, town or township of the first or second class to fill
a vacancy in said office, or where the elected tax collector
shall have failed to qualify, or to furnish bond, or where a
tax collector shall have failed to settle a duplicate, as
provided in section thirty-one of this act, the person appointed
in accordance with existing laws, including an individual,
corporation or the county treasurer to collect such taxes, shall
give bond secured and conditioned as above provided; where a
township of the first or second class or a school district shall
in such cases exercise its power to appoint a separate tax
collector to collect its taxes, such appointee shall give bond
secured and conditioned as above provided. ((f) amended Oct.
24, 2012, P.L.1318, No.166)

(g) The bond of any county treasurer in counties of the
third, fourth, fifth, sixth, seventh and eighth class shall be
fixed by the county commissioners. The premium on any such
bond shall be paid by the county. The condition of the bond shall
be that the county treasurer, as collector of taxes for the
county and county institution district as provided for in
section 2, shall account for and pay over all taxes, penalties
and interest received and collected by him to the county and
county institution district. The county treasurer in third,
fourth, fifth, sixth, seventh and eighth class counties and his
sureties shall be discharged from further liability on his bond
for the taxes charged in a duplicate delivered to him as soon
as all tax items contained in the said duplicate are either (1)
collected and paid over to the county, or (2) certified to the
county commissioners for entry as liens in the office of the
prothonotary or as claims in the tax claim bureau as the case
may be, or (3) returned to the county commissioners for sale
of the real estate by the county treasurer, or (4) in the case of occupation, poll and per capita and personal property taxes accounted for by the payment over or by exoneration which shall be granted by the county commissioners, upon oath or affirmation by the county treasurer that he has complied with section twenty of this act: Provided, That the county treasurer in third, fourth, fifth, sixth, seventh and eighth class counties and his sureties shall not be discharged of their liability under the provisions of this subsection if the county treasurer has in fact collected such taxes but has failed to pay the same over to the county. The bond given by a county treasurer in third, fourth, fifth, sixth, seventh and eighth class counties shall be for the use of the county and county institution district. ((g) amended Dec. 13, 1982, P.L.1201, No.275)

(h) Notwithstanding any other act to the contrary, joint bidding of bonds of tax collectors shall be subject to the requirements of counties for advertising of bids for contracts or purchases, except that the provisions relating to minimum amount of expenditure shall not apply. ((h) added Dec. 1, 1977, P.L.247, No.82)

(i) The approval of a deputy tax collector by a tax collector's surety required under section 22(b) shall be provided to each taxing district served by the tax collector and shall not be required to be filed in the office of the clerk of the court of common pleas. ((i) added Oct. 22, 2015, P.L.188, No.48)

(4 amended June 5, 1947, P.L.453, No.205)

Compiler's Note: See sections 5(2) and 8 of Act 166 of 2012 in the appendix to this act for special provisions relating to application of law and transmission of notice.

Section 4.1. Interim Basic and Continuing Education Programs for Tax Collectors.--(a) The department, in consultation with the Pennsylvania State Tax Collectors' Association, shall adopt and implement programs of basic training, examination and qualification of tax collectors and of continuing education to be met by persons qualified as tax collectors as condition for renewal. The department may contract with a third party to provide the basic training, examination, qualification and continuing education.

(a.1) (1) The basic training program shall include, but not be limited to, the following courses:

(i) Procedures for collecting taxes.

(ii) This act and other statutes related to the imposition and collection of taxes.

(iii) Auditing.

(iv) Accounting.

(v) Ethics.

(vi) Computerization.

(vii) Recent court decisions affecting the imposition and collection of taxes.

(2) As a prerequisite to taking a qualification examination, the individual shall complete the basic training program authorized by the department.

(3) (i) An individual shall have the option to sit for any qualification examination relating to the basic education program.

(ii) No individual shall obtain qualification unless that individual has passed a basic qualification examination.

(iii) An individual who passes the basic qualification examination shall be known as a qualified tax collector.
(a.2) The department shall:

(1) Make certain a qualified tax collector certificate is issued to an individual who passes the basic qualification examination. The certificate shall expire one year from the date of issuance but may be renewed for subsequent consecutive years upon the completion of mandatory continuing education in accordance with subsection (b).

(2) Maintain a register that lists all qualified tax collectors. The register shall be open to public inspection and copying upon payment of a nominal fee.

(3) Provide once each year a list of all qualified tax collectors on the department's publicly accessible Internet website.

(4) Determine and approve reasonable fees for the training program and for testing and qualification. The individual shall bear the cost of the program, testing and qualification unless the political subdivision agrees to pay for the cost in whole or in part.

(5) ((5) deleted by amendment).

(a.3) It shall be unlawful on or after the effective date of this subsection for any individual to hold himself out as being qualified in training under this section unless the individual holds a current, valid certificate.

(a.4) ((a.4) deleted by amendment).

(a.5) ((a.5) deleted by amendment).

(a.6) ((a.6) deleted by amendment).

(a.7) ((a.7) deleted by amendment).

(a.8) Nothing in this section shall prevent any individual from participating in the department's basic training program and obtaining qualification.

(b) Each qualified tax collector shall be required to obtain six hours of mandatory continuing education during each year of his term of office.

(c) The topics for continuing education shall include, but not be limited to, the following:

(1) Accounting.

(2) Auditing.

(3) Computerization.

(4) Ethics.

(5) Procedures for collecting taxes.

(6) Recent court decisions affecting the imposition and collection of taxes.

(7) The local tax collection laws and other statutes related to the imposition and collection of taxes.

(d) The department shall inform qualified tax collectors of the continuing education requirement upon issuance of certificates.

(e) Renewal of qualification shall be on an annual basis upon completion of continuing education requirements as set forth in this section. The collectors shall bear the cost of the program and qualification unless the political subdivision agrees to pay for the cost in whole or in part.

(2) ((2) deleted by amendment).

(e.1) ((e.1) deleted by amendment).

(e.2) ((e.2) deleted by amendment).

(f) A record of all qualified tax collectors shall be kept by the department and shall be open to public inspection and copying upon payment of a nominal fee.

(g) ((g) deleted by amendment).

(g.1) ((g.1) deleted by amendment).

(g.2) This section shall not apply to a person who has served eight or more terms as a tax collector.
(g.3) This section shall expire December 31, 2016.

(h) The following words and phrases when used in this section shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

"Department" shall mean the Department of Community and Economic Development of the Commonwealth.

"Qualified tax collector" shall mean a person who holds a current valid certificate of qualification issued by the Department of Community and Economic Development.

"Tax collector" shall mean a person duly elected or appointed to collect real property taxes levied by a political subdivision, other than a county, including the following:

(1) A tax collector in a borough, incorporated town or township of the first or second class.

(2) A treasurer of a city of the third class in that person's capacity as tax collector.

(3) An employee or official who has been designated to collect real property taxes in a municipality, other than a county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and optional plan government), which municipality has eliminated the elective office of tax collector.

(4.1 amended Oct. 22, 2015, P.L.188, No.48)

Compiler's Note: See sections 5(3) and 8 of Act 166 of 2012 in the appendix to this act for special provisions relating to application of law and transmission of notice.

Section 4.2. Joint Tax Collection District.--(a) Notwithstanding any other law to the contrary, where a vacancy exists in the office of tax collector in a taxing district, the governing body of the taxing district may, by ordinance or resolution, enter into an agreement with the governing body of an adjoining or conveniently located taxing district for the joint collection of taxes under this act. Two or more taxing districts may enter into an agreement under this section.

(b) The tax collector in the adjoining or conveniently located taxing district must agree to serve as the tax collector for the joint tax collection district for the remainder of the person's term before an agreement under subsection (a) is implemented. If the tax collector agrees to collect taxes in the joint tax collection district, notice of the agreement and a copy of the ordinance or resolution adopted under this section shall be provided to the county board of elections. Following the expiration of the term of office of a person agreeing to collect taxes under this subsection, a person shall be elected as tax collector by the electors of the joint tax collection district.

(c) A taxing district that is a party to an agreement under this section may withdraw from the joint tax collection district by providing notice of its intention to withdraw to the other parties to the agreement and to the county board of elections. To be effective, notice must be received before the end of the calendar year preceding the next election for tax collector in the joint tax collection district.

(d) An ordinance or resolution adopted by the governing body of a taxing district under this section shall specify:

(1) The conditions of agreement.

(2) The duration of the term of the agreement.

(3) The purpose and objectives of the agreement, including the powers and scope of authority delegated under the agreement.
(e) Court approval shall not be required for taxing districts to enter into an agreement under this section.


Section 4.3. Tax Collection Records.—(a) A tax collector during the time that he or she holds the office of tax collector shall maintain and have legal custody of tax collection records that are not in the custody of a taxing district.

(b) Nothing in this section shall prevent a person who formerly held the office of tax collector from maintaining copies of tax collection records that may be necessary for purposes of any subsequent audit, tax certification or other required service or for defending against claims for liability that may be made against the former tax collector. Unless a court, upon a rule to show cause, shall extend the time, copies of tax collection records shall not be retained by a person who formerly held the office of tax collector or his representative for more than five years from the completion of the final audit for the last year in which the person who formerly held the office of tax collector was responsible for the collection of taxes. All copies of tax collection records held by the former tax collector or his representative shall be returned to the taxing district within the time period provided in this subsection.

(c) This section shall not be construed to do any of the following:

1. Make a tax collector an "agency" or authorize requests of the tax collector for records pursuant to the act of June 21, 1957 (P.L.390, No.212), referred to as the Right-to-Know Law.

2. Alter or amend any law concerning the confidentiality of tax collection records.

(d) No person who formerly held the office of tax collector shall intentionally and unlawfully deny legal custody or otherwise impair the availability of tax collection records by refusing to transfer possession of the records to a taxing district or its tax collector.

(e) As used in this section, the term "tax collection records" shall mean records to which access is required by a tax collector in order to carry out the duties under this act and which are among the categories of tax collection records that are to be maintained in conformity with disposition and retention schedules and regulations that are promulgated by the Local Government Records Committee in accordance with 53 Pa.C.S. Ch. 13 Subch. F (relating to records).

(4.3 added July 7, 2006, P.L.394, No.80)

Compiler's Note: The act of June 21, 1957 (P.L.390, No.212), referred to as the Right-to-Know Law, referred to in subsec. (c), was repealed by the act of Feb. 14, 2008 (P.L.6, No.3), known as the Right-to-Know Law.

Section 4.4. Collection of Municipal Taxes by County Treasurer.—(a) Notwithstanding any law, if, as a result of a vacancy in the office of elected tax collector in a municipality within a county of the third, fourth, fifth, sixth, seventh or eighth class, the county treasurer has been appointed or directed by the county commissioners to bill and collect all county and county institution district taxes within the municipality under section 1701.1(b.2) of the act of August 9, 1955 (P.L.323, No. 130), known as "The County Code," the governing body of the municipality and the county commissioners may by agreement provide that the county treasurer shall have
the duties and responsibilities of billing and collecting all taxes levied by the municipality.

(b) An agreement under subsection (a) shall be effective only through the end of the calendar year in which a successor tax collector is elected in accordance with law and shall provide that the compensation that otherwise would be attributable to the billing and collection of municipal taxes within the municipality be paid to the county treasurer's office. Court approval shall not be required for the execution of an agreement.

(c) Prior to executing an agreement under subsection (a), the governing body of the municipality and the county commissioners shall each adopt a resolution specifying:

1. The conditions of agreement.
2. That the duration of the term of the agreement is as specified under subsection (b).
3. The purpose and objectives of the agreement, including the powers and scope of authority delegated under the agreement.

(d) As used in this section, the term "municipality" shall mean a borough, town or township.

Section 4.5. Criminal History Record Information.--(a) An individual filing a nomination petition or papers for the office of tax collector to the county board of elections under the act of June 3, 1937 (P.L.1333, No.320), known as the "Pennsylvania Election Code," shall include the following information obtained within one year prior to filing the petition or papers:

1. In accordance with 18 Pa.C.S. Ch. 91 (relating to criminal history record information), a report of criminal history record information from the Pennsylvania State Police. The dissemination of criminal history record information to an individual filing a nomination petition or papers for the office of tax collector shall be governed by 18 Pa.C.S. § 9121(b)(2) (relating to general regulations).

2. If an individual filing a nomination petition or papers who for the two years immediately preceding the filing of the petition or papers has not been a resident of this Commonwealth, the individual shall submit a report of Federal criminal history record information obtained pursuant to 28 CFR Pt. 16, Subpt. C (relating to production of FBI identification records in response to written requests by subjects thereof).

3. An individual who is elected to the office of tax collector for the term of office beginning January 1, 2016, shall submit the information required under paragraph (1) or (2) to the municipality for which the tax collector was elected before the individual is scheduled to take the oath of office as prescribed by law. If the tax collector does not submit the required information before the date the individual is scheduled to take the oath, the office of tax collector shall be deemed vacant.

(a.1) An individual whose name did not appear on the ballot but has received sufficient votes under section 1405 of the "Pennsylvania Election Code" to be issued a certificate of election by the county board of elections as the successful candidate for the office of tax collector shall, within thirty days of the certification, provide to the county board of elections the following information obtained within one year prior to certification by the county board of elections:

1. In accordance with 18 Pa.C.S. Ch. 91, a report of criminal history record information from the Pennsylvania State Police. The dissemination of criminal history record information to an individual certified by the county board of elections for
the office of tax collector shall be governed by 18 Pa.C.S. § 9121(b)(2).

(2) If an individual who for the two years immediately preceding certification by the county board of elections for the office of tax collector has not been a resident of this Commonwealth, the individual shall submit a report of Federal criminal history record information obtained pursuant to 28 CFR Pt. 16, Subpt. C.

(a.2) An individual who is appointed to fill a vacancy in the office of tax collector shall provide to each taxing district served by that tax collector the following information obtained within thirty days of appointment:

(1) In accordance with 18 Pa.C.S. Ch. 91, a report of criminal history record information from the Pennsylvania State Police. The dissemination of criminal history record information to an individual appointed to the office of tax collector shall be governed by 18 Pa.C.S. § 9121(b)(2).

(2) If an individual is appointed to the office of tax collector who for the two years immediately preceding the appointment has not been a resident of this Commonwealth, the individual shall submit a report of Federal criminal history record information obtained pursuant to 28 CFR Pt. 16, Subpt. C.

(a.3) An individual appointed to collect taxes under an agreement provided by sections 4.2 and 4.4 shall not be subject to the criminal history requirements of this section.

(b) (1) The criminal history record information received by the county board of elections under (a) or (a.1) shall be considered a part of the nomination petition or papers in accordance with section 308 of the "Pennsylvania Election Code." A Social Security number or other personal identification information under section 708(b)(6)(i) of the act of February 14, 2008 (P.L.6, No.3), known as the "Right-to-Know Law," shall be redacted from the criminal history record information prior to being released pursuant to a request under the "Right-to-Know Law."

(2) The criminal history record information received by a taxing district under subsection (a.2) shall be subject to the "Right-to-Know Law." A Social Security number or other personal identification information under section 708(b)(6)(i) of the "Right-to-Know Law" shall be redacted from the criminal history record information prior to being released pursuant to a request under the "Right-to-Know Law."

(c) ((c) deleted by amendment).

(d) An individual who fails to meet the applicable requirements under subsection (a) or (a.1) shall not be qualified to hold the office of tax collector.

(e) In no case shall an individual submit a nomination petition or papers for the office of tax collector if the individual's criminal history record information indicates the individual has been convicted of any of the following:

(1) An offense under any of the following:

(i) 18 Pa.C.S. Ch. 35 (relating to burglary and other criminal intrusion).

(ii) 18 Pa.C.S. Ch. 37 (relating to robbery).

(iii) 18 Pa.C.S. Ch. 39 (relating to theft and related offenses).

(iv) 18 Pa.C.S. Ch. 41 (relating to forgery and fraudulent practices).

(v) 18 Pa.C.S. Pt. II Art. E (relating to offenses against public administration).
(vi) 18 Pa.C.S. Ch. 76 Subch. B (relating to hacking and similar offenses).
(2) A Federal or out-of-State offense similar in nature to the offenses listed in clause (1).
(f) An objection to the nomination petition based on the conditions outlined in subsection (e) may be filed in accordance with section 977 of the "Pennsylvania Election Code."
(g) No member of a county board of elections shall be held civilly liable for any action directly related to good faith compliance with this section.
(g.1) This section shall not apply to an individual filing a nomination petition or papers for a second or subsequent term in the office of tax collector.
(h) As used in this section, the term "tax collector" shall have the same meaning as in section 4.6.
(4.5 amended Oct. 22, 2015, P.L.188, No.48)
Section 4.6. Permanent Basic and Continuing Education Programs for Tax Collectors.--(a) The department, in consultation with the Pennsylvania State Tax Collectors' Association and four tax collectors selected by the department who are not members of a Statewide association and are selected from different regions of this Commonwealth, shall adopt and implement programs of basic training, examination and qualification of tax collectors and of continuing education to be met by persons qualified as tax collectors as condition for renewal. The department may contract with a third party to provide the basic training, examination, qualification and continuing education.
(b) (1) The basic training program shall include, but not be limited to, the following courses:
(i) Procedures for collecting taxes.
(ii) This act, the act of July 7, 1947 (P.L.1368, No.542), known as the Real Estate Tax Sale Law, the act of December 31, 1965 (P.L.1257, No.511), known as The Local Tax Enabling Act, and other statutes related to the imposition and collection of taxes.
(iii) Auditing.
(iv) Accounting.
(v) Ethics.
(vi) Computerization.
(vii) Recent court decisions affecting the imposition and collection of taxes.
(viii) Assessments.
(2) As a prerequisite to taking a qualification examination, the individual shall complete the basic training program authorized by the department.
(3) (i) After successfully completing the basic training program, an individual shall sit for the qualification examination relating to the basic training program.
(ii) No individual shall obtain qualification unless that individual has passed a basic qualification examination.
(iii) An individual who passes the basic qualification examination shall be known as a qualified tax collector and may not be required to retake the basic qualification examination.
(iv) An individual who, on the effective date of this section, is holding the office of tax collector shall be known as a qualified tax collector.
(c) The department shall:
(1) Make certain a qualified tax collector certificate is issued to an individual who passes the basic qualification examination or is an individual described in subsection (b)(3)(iv) and shall provide notification of the certification,
(2) Maintain a register that lists all qualified tax collectors. The register shall be open to public inspection and copying upon payment of a nominal fee.

(3) Provide once each year a list of all qualified tax collectors on the department's publicly accessible Internet website.

(4) Determine and approve reasonable fees for the training program and for testing and qualification. The fees may not in the aggregate exceed $250. The individual shall bear the cost of the program, testing and qualification unless the political subdivision agrees to pay for the cost in whole or in part.

(5) Develop, implement and maintain an online training and testing program as an alternative option for individuals in lieu of in-classroom instruction and testing. The department may provide the training via compact disc. The testing shall be conducted in an online or a classroom setting. Nothing in this clause shall preclude the department from contracting with a third party to develop, implement or maintain the online training or testing program or to develop, produce or distribute the training compact disc.

(d) It shall be unlawful on or after the effective date of this subsection for any individual to hold himself out as being qualified in training under this section unless the individual holds a valid certificate.

(e) (1) Except as provided in clause (2), before taking the oath of office, an individual elected to the office of tax collector shall complete the basic training program provided by the department and pass the basic qualification examination in accordance with this section.

(2) If an individual is not a qualified tax collector on the date he is scheduled to take the oath, the office of tax collector shall be deemed vacant.

(3) (i) If an individual is appointed to fill a vacancy in the office of tax collector, the individual shall have sixty days to become a qualified tax collector. If the appointee fails to become a qualified tax collector within the time required, the office shall be deemed vacant.

(ii) Notwithstanding subclause (i), and if there is less than one year remaining in the term of the office of tax collector when a vacancy occurs in the office, the individual appointed as tax collector is not required to become a qualified tax collector.

(4) A tax collector subject to clause (2) that seeks reelection to the office of tax collector for a subsequent term must become a qualified tax collector.

(5) Nothing in this section shall preclude an individual from retaking the qualification examination prior to taking the oath of office for the office of tax collector if the individual failed the qualification examination on a prior attempt.

(f) This section shall not preclude filling a vacancy in the office of tax collector by:

(1) A municipality entering into an agreement with the county commissioners under section 4.4 for the county treasurer to collect the taxes levied by the municipality.

(2) A taxing district forming a joint tax collection district in accordance with section 4.2.

(3) Any other method of filling a vacancy in the office of tax collector provided by law.
(g) For the purposes of this section, a county treasurer who collects taxes for a municipality in accordance with an agreement under section 4.4 shall not be considered a tax collector under this section.

(h) A tax collector in office on the effective date of this subsection shall be considered a qualified tax collector under this section and issued a qualified tax collector certificate by the department and added to the list of qualified tax collectors.

(i) Each qualified tax collector shall be required to obtain two hours of mandatory continuing education during his four-year term of office.

(j) The topics for continuing education may include any of the topics of the courses listed under subsection (b)(1).

(k) The department shall inform qualified tax collectors of the continuing education requirement upon issuance of certificates.

(k.1) The Pennsylvania State Tax Collectors' Association and any other organization or individual may offer continuing education courses. Each course offered shall be reviewed and approved by the department to ensure the course complies with the criteria in subsection (j). Attendance at an annual meeting of the Pennsylvania State Tax Collectors' Association or a similar organization that includes an educational component shall qualify as one hour of continuing education.

(l) (1) Renewal of qualification shall be completed prior to the tax collector's final year in office, upon completion of continuing education requirements as set forth in this section. The tax collector shall bear the cost of the program and qualification unless the municipality agrees to pay for the cost in whole or in part.

(2) The department shall issue a renewed qualified tax collector certificate to each tax collector upon the tax collector's successful completion of the continuing education requirements.

(m) Within thirty days of the department issuing a renewed qualified tax collector certificate to a tax collector, the department shall, electronically or by mail, provide a copy of the renewed qualified tax collector certificate to the municipal secretary or clerk of the municipality for which the tax collector was elected.

(n) If the tax collector fails to successfully complete the continuing education requirements, the tax collector shall be deemed ineligible to be placed on the ballot for the office of tax collector at the end of the tax collector's current term of office.

(o) The department shall bear the costs of subsection (c)(5). The Governor shall annually recommend an appropriation to the General Assembly from the General Fund in an amount sufficient to cover the costs incurred by the department in carrying out the certification and training program.

(p) The following words and phrases when used in this section shall have the meanings given to them in this subsection unless the context clearly indicates otherwise:

"Department" shall mean the Department of Community and Economic Development of the Commonwealth.

"Qualified tax collector" shall mean a person who holds a current valid certificate of qualification issued by the Department of Community and Economic Development.

"Tax collector" shall mean a person duly elected or appointed to collect real property taxes levied by a political subdivision, other than a county, including the following:
(1) A tax collector in a borough, incorporated town or township of the first or second class.
(2) A treasurer of a city of the third class in that person's capacity as tax collector.
(3) An employe or official who has been designated to collect real property taxes in a municipality, other than a county, existing or organized under 53 Pa.C.S. Pt. III Subpt. E (relating to home rule and optional plan government), which municipality has eliminated the elective office of tax collector.

(4.6 added Oct. 22, 2015, P.L.188, No.48)
Section 5. Tax Collector's Warrant.--A duplicate when issued to a tax collector shall constitute his warrant for the collection of the taxes levied and assessed therein, and such warrant shall remain in force until the complete settlement of all taxes in such duplicate as provided in this act. This section shall be construed to apply to duplicates heretofore issued.

Section 5.1. Interim Assessment; Duplicate; Warrant.--(a) When a duplicate is issued after an interim assessment, it shall constitute the elected tax collector's warrant for the collection of the taxes levied and assessed therein.

(b) Notwithstanding the complete and final settlement to be completed in accordance with section 26, the following shall apply to taxes due upon a duplicate issued after an interim assessment:

(1) If the whole amount is paid within two months after the date of the tax notice, a discount of at least two per centum from the amount of such tax shall apply.

(2) If paid within four months after the date of the tax notice, no penalty may be imposed and said taxes shall not be considered delinquent even if the payment occurs after December 31.

(3) If, as of December 31, taxes remain unpaid and less than four months have elapsed since the date of the tax notice, the taxing district shall reissue the duplicate to the elected tax collector in order to permit the taxpayer four months from the date of the tax notice to pay said taxes before either a penalty is imposed or a delinquency is declared.

(5.1 added Dec. 20, 2000, P.L.735, No.104)
Section 5.2. Payment of Taxes.--(a) (1) Within sixty days of the effective date of this section, a tax collector shall open an account which includes the name of an office, title or position and may include the name of the municipality for which the tax collector was elected or appointed. No payment of taxes shall be deposited into an account bearing only an individual's name.

(2) An account opened under clause (1) may not be opened using an individual's Social Security number.

(3) An account opened under clause (1) shall be used for taxes collected by a tax collector under the act of December 31, 1965 (P.L.1257, No.511), known as "The Local Tax Enabling Act."

(b) Within sixty days of the effective date of this section, the tax collector shall transfer any money that has already been collected into the account required by subsection (a) unless the account already administered by the tax collector meets the criteria of subsection (a).

(c) A tax collector for a joint tax collection district established under section 4.2 may open one account, to which payment of all taxes being collected by the joint tax collection
district shall be made, if the account includes the name of the joint tax collection district and does not bear the name of an individual.

(d) A county treasurer collecting taxes under an agreement under section 4.4 may open one account to which payment of all taxes being collected by the agreements shall be made, provided that the account includes the name of an office, title or position and does not bear the name of an individual.

(5.2 added Oct. 30, 2017, P.L.375, No.38)

Section 6. Notices of Taxes.--When any duplicate of taxes assessed is issued and delivered by any taxing district to the tax collector, he shall within thirty days after receiving the tax duplicate, unless such time shall be extended by the taxing district, notify every taxable whose name appears on such duplicate: Provided, however, That a tax notice shall be sent to every taxable whose name appears on the duplicate not later than the first day of July following receipt of the tax duplicate, or not later than fifteen days after the duplicate of taxes assessed is issued and delivered by the taxing district to the tax collector if such delivery is after the sixteenth day of June: And provided further, That municipalities that have adopted a home rule charter under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law," may establish a different date for the sending of tax notices to taxables. Such notice shall contain--(1) the date of the tax notice; (2) the rate or rates of taxation; (3) the valuation and identification of the real property of such taxpayer; (4) the occupation valuation of such taxpayer, if any; (5) the several amounts of real and personal property and personal taxes for which said taxpayer is liable for the current year; (6) the total amount of said taxes; (7) a statement that such taxes are due and payable; (8) a request for payment thereof; and (9) an example of the wording to whom the payment must be made, including the name of the account established under section 5.2, but not in the name of an individual only. A separate notice shall be issued for each parcel of real property of a taxable. Personal property and personal taxes may be included on any one of such tax notices. Such notice shall further designate a place and time where the taxes shall be paid and state the time during which an abatement of tax will be allowed, when full amount of tax will be collected, and when an additional percentage will be added as a penalty. Such notice shall be mailed or delivered to the last known post office address of each of said taxables. Any such notice may include information as to taxes levied by two or more taxing districts.

The Department of Community and Economic Development shall prepare a uniform form of tax notice and supply specimen copies thereof to the county commissioners of the several counties for distribution to tax collectors.


Compiler's Note: The Department of Community Affairs, referred to in this section, was abolished by Act 58 of 1996 and its functions were transferred to the Department of Community and Economic Development.

Section 7. Effect of Failure to Receive Tax Notice.--Failure to receive notice shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district, and such taxpayer shall be charged with his taxes as though he had received notice.
Section 8. Affidavit as to Notice.--Before any allowance is made by any taxing district, or by the auditing authority thereof, for commissions due the tax collector, he shall make an affidavit setting forth that he has complied with the provisions of this act in respect to notice to taxpayers.

Section 9. Expenses Paid by Taxing Districts.--The expenses of postage and printing of any notice required by this act shall be paid by the taxing districts.

(9 amended July 7, 2006, P.L.394, No.80)

Section 10. Discounts; Penalties; Notice.--(a) The rates of discounts and penalties on taxes shall be established by the taxing district. All taxpayers subject to the payment of taxes, assessed by any taxing district, shall be entitled to a discount of at least two per centum from the amount of such tax upon making payment of the whole amount thereof within two months after the date of the tax notice. All taxpayers, who shall fail to make payment of any such taxes charged against them for four months after the date of the tax notice, shall be charged a penalty of up to ten per centum which penalty shall be added to the taxes by the tax collector and be collected by him. The provisions of this section shall apply to cities of the second class A.

(b) If a taxpayer has not paid taxes on real estate within four months after the date of the tax notice, the tax collector shall send by first class mail the following notice in bold print capital letters to the taxpayer:

YOUR REAL ESTATE TAXES HAVE NOT BEEN PAID ON TIME, AND A PENALTY HAS BEEN ADDED TO THE AMOUNT YOU OWE. IF NOT PAID BY DECEMBER 31, YOUR REAL ESTATE TAXES WILL BE DELINQUENT. IF YOU HAVE ANY QUESTIONS, PLEASE CONTACT (NAME OF TAX COLLECTOR) BY MAIL AT (ADDRESS) OR BY TELEPHONE AT (TELEPHONE NUMBER). IF YOUR REAL ESTATE TAXES ARE TO BE PAID FROM AN ESCROW ACCOUNT ESTABLISHED IN CONNECTION WITH YOUR MORTGAGE, YOU SHOULD CONTACT THE COMPANY MANAGING YOUR ESCROW ACCOUNT.

(c) Failure to receive notice as required by subsection (b) shall not relieve any taxpayer from the payment of any taxes imposed by any taxing district.

(d) For purposes of determining if payment is timely made in order either to qualify for a discount or to avoid a penalty, the following shall apply:

1. Whenever the last day of a period during which payment may be made at a discount or without penalty shall fall on Saturday or Sunday or on any day made a legal holiday by the laws of this Commonwealth or of the United States, payment shall be considered timely if it is tendered or postmarked by the United States Postal Service on the succeeding secular or business day.

2. A tax collector shall not refuse to accept payment tendered or postmarked by the United States Postal Service in a timely manner pursuant to this subsection.

(e) A tax collector shall not refuse to accept payment tendered or postmarked by the United States Postal Service by December 31, but nothing in this section shall be construed as limiting the authority of a tax collector to set a date, not earlier than December 15, after which personal checks will no longer be accepted for payment of taxes and penalty.

(10 amended July 7, 2006, P.L.394, No.80)

Section 11. Installment Payment of Taxes.--(a) Any taxing district shall have power to provide by ordinance or resolution for the collection and payment of its taxes in not more than four installments. Where payment of taxes is made on the
installment basis, no abatement or discount shall be allowed on said taxes.

(b) (1) Any such ordinance or resolution shall set forth the number of installments in which taxes shall be paid and the dates when the respective installments become due and delinquent. Notwithstanding the complete and final settlement made in accordance with section 26, a taxing district may set installment payment dates subsequent to December 31. The unpaid installments shall not be considered delinquent if paid on or before the respective installment dates established by ordinance or resolution of the taxing district. To each installment on the date when it becomes delinquent, a penalty of up to ten per centum shall be added, which shall be collected by the tax collector. No further penalties, except as hereinafter provided, shall be added to any installment of taxes, unless one or more installments remain unpaid, and the lands upon which such installments are due are returned under existing laws to the county commissioners for nonpayment of taxes, or in case a lien for such unpaid installment or installments is filed under existing laws in the office of the prothonotary, in which case, the additional penalty or interest provided for by such existing return and lien laws shall apply.

(2) If a taxing district has set installment payment dates subsequent to December 31, the following shall apply:

(i) Installment payments subsequent to December 31 of the year in which the taxes are levied shall be collected by the elected tax collector.

(ii) The elected tax collector shall, upon the certification over to him of installments remaining unpaid, proceed to collect the same from the persons respectively charged therewith, for which purpose he shall have all the authority and power now vested by law in any tax collector for the collection of such taxes. The taxing district issuing the original warrants shall issue an additional warrant to the collector of installment payments.

(iii) Installments to be made on or before December 31 of the year in which taxes are levied shall be collected by the elected tax collector. The elected tax collector shall be allowed a credit for the total amount of all uncollected, nonlienable installments not required to be paid by December 31, and this amount shall be identified and carried forward on the reporting form prepared by the Department of Community and Economic Development in accordance with this act as nonlienable installments to be collected by the installment collector.

(iv) The elected tax collector shall be paid such commissions or compensation at the same rate on installment payments as is paid for the collection of taxes generally. Such commissions or compensation shall be paid by proper orders drawn on the taxing district. Every elected tax collector shall be responsible and accountable to the taxing district for all such taxes collected by the tax collector, and the final accounts and records, returns and payments, and duplicates shall be audited annually in the year in which the installments are collected in like manner and in accordance with the laws pertaining to tax collections.

(c) (1) The payment of the first installment by a taxpayer before the same becomes delinquent shall conclusively evidence an intention to pay his taxes on the installment plan, as provided by said ordinance or resolution.

(2) If installment payments are permitted subsequent to December 31 of the year in which taxes are levied, a taxpayer shall evidence his intention to make installment payments of
taxes after December 31 either by the timely payment to the tax
collector of a first installment before December 31 or, if the 
first payment is not due before December 31, by notifying the 
elected tax collector in writing of his intention to make 
installment payments.

(d) Where a taxpayer shall fail to evidence an intention 
to pay on the installment plan, as hereinbefore provided, his 
taxes shall become due and payable and be collected as elsewhere 
provided in this act, subject to the discounts and penalties 
provided thereby.

(e) The provisions of this section shall apply to cities 
of the second class A.

(11 amended Dec. 20, 2000, P.L.735, No.104)

Section 12. Payment of Taxes by Joint-Tenants, etc.--Any 
joint tenant, tenant in common, or coparcener of real property 
shall have the right to pay his proportionate part of the amount 
of taxes due thereon. It shall be the duty of the tax collector 
to receive and receipt for the same. The interest of any such 
joint tenant, tenant in common, or coparcener, shall not be 
affected by any proceeding or sale to enforce payment of taxes 
on the other interests in said land.

Section 13. Collectors Required to Be in Attendance.--The 
tax collector shall in person, or by some person duly 
authorized, be in attendance for the purpose of receiving and 
receipting for taxes on at least three days of each week during 
the last two weeks of the period or periods during which 
discounts are allowed, at his residence or some other 
appropriate place, to be designated by him in the tax notice.

Section 14. Tax Receipts.--The tax collectors shall furnish 
each person on the payment of taxes from a book containing a 
stub, or from a bill containing a stub, or carbon copy to be 
furnished at the expense of the taxing district or districts, 
a numbered receipt setting out the date of payment, name of 
taxpayer, the district in which the taxpayer is assessed, the 
amount of real and personal property and personal taxes paid, 
stated separately, and in the case of taxes on real property, 
identifying the property. A separate receipt shall be issued 
for each parcel of real property. On the stub or bill a 
memorandum shall be made, in ink, of the number of the receipt 
and giving the same information as was given in the receipt.

Where payment of taxes is made by mail, a receipt shall be 
required to be furnished only if the taxpayer shall enclose 
with the payment a self-addressed and stamped envelope for the 
return of the receipt.

The Department of Community Affairs shall prepare a uniform 
form of tax receipt and supply specimen copies thereof to the 
county commissioners of the several counties for distribution 
to tax collectors.


Compiler's Note: The Department of Community Affairs, 
referred to in this section, was abolished by Act 58 of 
1996 and its functions were transferred to the Department 
of Community and Economic Development.

Section 15. Receiving County Taxes Not Assessed and Adding 
Names to Duplicates Prohibited.--It shall not be lawful for any 
county treasurer, county commissioner or any tax collector, nor 
for any other person, on his or their behalf, to receive payment 
or give any receipt for the payment of any taxes that have not 
been duly assessed and returns of said assessment made according 
to law, nor shall any such treasurer, commissioner or tax 
collector, or other person on his or their behalf, receive
payment or give any receipt for the payment of any taxes from
the collection of which the tax collector has been exonerated
according to law. But where the tax collector has been so
exonerated, such taxes shall remain payable to the taxing
district. Except as hereinafter otherwise provided, it shall
not be lawful for any county commissioner, or for any other
person on his behalf, to add any name to the duplicate return
or list of taxables made or furnished by the assessor or
assistant assessors of any township, ward or district.

Section 16. Adding Names to Duplicates.--In case the tax
collector or a deputy tax collector shall at any time find,
within the taxing district, any resident or inhabitant above
the age of eighteen years whose name does not appear upon the
duplicate of such taxing district, he shall report the name of
such person forthwith to the assessor who made the assessment
used by the taxing district.

The assessor shall thereupon promptly certify the said name
to the taxing district which made the assessment, which shall
then promptly certify such name to the tax collector reporting
such name. If the taxing authorities of any taxing district
shall at any time find, within the district, any resident or
inhabitant above the age of eighteen years whose name does not
appear upon the duplicate of the taxing district, it may, by
resolution, determine that the name of such person belongs on
the tax assessment list and on the tax duplicate and certify
the same to the tax collector with direction to collect the
proper taxes from such person for the current year and for the
preceding year or the two preceding years, if he was liable for
such taxes under existing law. The taxing authorities shall at
the same time certify such name to the county board for the
assessment and revision of taxes or other authority charged
with the duty of making the assessment used by the taxing
district.

Upon receiving any name as aforesaid, the tax collector shall
add the name and assessment of such person to the duplicate of
the proper taxing district and proceed to collect the tax or
taxes assessed against such person as herein provided.

(16 amended June 16, 1972, P.L.445, No.136)

Section 17. Distress and Sale of Goods and Chattels of
Taxpayer.--Every tax collector shall have power, in case of the
neglect or refusal of any person, copartnership, association,
or corporation, to make payment of the amount of any tax due
by him, after two months from the date of the tax notice, to
levy the amount of such tax, any penalty due thereon, and costs,
not exceeding costs and charges allowed constables for similar
services, by distress and sale of the goods and chattels of
such delinquent, wherever situate or found, provided the
distraint levy includes written notice thereon that, within ten
days after the date of the levy, the alleged delinquent may
appear at the office of the district magistrate in the district
in which the goods and chattels are located and demand a hearing
on the merits of the claim and also upon giving public notice
of such sale, at least twenty days after the date of the levy
or at least ten days after any hearing on the merits in which
the alleged delinquent is adjudged delinquent, by posting ten
written or printed notices, and by one advertisement in a
newspaper of general circulation published in the county.

No failure to demand or collect any taxes by distress and
sale of goods and chattels shall invalidate any return made,
or lien filed for nonpayment of taxes, or any tax sale for the
collection of taxes.

(17 amended Feb. 1, 1974, P.L.29, No.11)
Section 18. Collection of Taxes from Occupants of Real Estate by Distress.--Any person occupying real property shall be liable to pay all the taxes levied, becoming due and payable thereon, and the goods and chattels belonging to such person, or belonging to any other and found on the premises, shall be liable to distress and sale for the nonpayment of any taxes assessed upon such real property, during his possession and occupancy, and remaining unpaid, in like manner, as if they were the goods and chattels of the owner of such real property, and having so paid such taxes or any part thereof, the occupant of such real property may by action of debt, or otherwise, recover said taxes from his landlord, or person liable therefor, or at his election, may defalcate the amount thereof in the payment of the rent due his landlord.

Section 19. Collection of Tax on Real Property Out of Rent Payable by Tenant.--In case any person who is the owner of real estate neglects or refuses to pay any tax levied against such real property, the tax collector of such taxes may any time thereafter notify in writing the tenant in possession of any such real property, that the owner thereof has failed to pay such tax, and request the payment of such tax together with any penalties and interest due thereon by such tenant out of any rent money then due and owing, or thereafter to become due and owing to such delinquent taxpayer. Upon receipt of such notice from the tax collector, the tenant in possession of any such real property shall deduct from any rent that is then, or may thereafter become due and owing to such delinquent owner, the amount of such delinquent tax and the penalties and interest due thereon, and pay the same over to the collector of such taxes. The proper receipt for such taxes and penalties and interest, if any, paid to the tax collector by any tenant shall be a good and sufficient voucher to offset any claim that such delinquent taxpayer may have against such tenant for any rent to the amount thereof.

Section 20. Collection of Per Capita, Poll and Occupation Taxes from Employers, etc.--The tax collector shall demand, receive and collect from all corporations, political subdivisions, associations, companies, firms or individuals, employing persons owing per capita, poll or occupation taxes, or having in possession unpaid commissions or earnings belonging to any person or persons owing per capita, poll or occupation taxes, upon the presentation of a written notice and demand containing the name of the taxable and the amount of tax due. Upon the presentation of such written notice and demand, it shall be the duty of any such corporation, political subdivision, association, company, firm or individual to deduct from the wages, commissions or earnings of such individual employes, then owing or that shall within sixty days thereafter become due, or from any unpaid commissions or earnings of any such taxable in its or his possession, or that shall within sixty days thereafter come into its or his possession, a sum sufficient to pay the respective amount of the per capita, poll or occupation taxes, and costs, shown upon the written notice or demand, and to pay the same to the tax collector of the taxing district in which such delinquent tax was levied within sixty days after such notice shall have been given; such corporation, political subdivision, association, firm or individual shall be entitled to deduct from the moneys collected from each employe the costs incurred from the extra bookkeeping necessary to record such transactions, not exceeding two per centum of the amount of money so collected and paid over to the tax collector. Upon the failure of any such corporation,
to deduct the amount of such taxes or to pay the same over to the tax collector, less the cost of bookkeeping involved in such transaction, as herein provided, within the time hereby required, such corporation, political subdivision, association, company, firm or individual shall forfeit and pay the amount of such tax for each such taxable whose taxes are not withheld and paid over, or that are withheld and not paid over together with a penalty of ten per centum added thereto, to be recovered by an action of assumpsit in a suit to be instituted by the tax collector, or by the proper authorities of the taxing district, as debts of like amount are now by law recoverable, except that such persons shall not have the benefit of any stay of execution or exemption law. The tax collector shall not proceed against a spouse or his employer until he has pursued collection remedies against the delinquent taxpayer and his employer under this section.


Section 20.1. Collection of Per Capita and Occupation Taxes from the Commonwealth.--Upon presentation of a written notice and demand to the State Treasurer or any other fiscal officer of the State, or its boards, authorities, agencies or commissions, it shall be the duty of the Treasurer or officer to deduct from the wages then owing, or that shall within sixty days thereafter become due to any employe, a sum sufficient to pay the respective amount of the per capita or occupation taxes and costs shown on the written notice. The same shall be paid to the tax collector of the taxing district in which said delinquent tax was levied within sixty days after such notice shall have been given.

(20.1 added July 30, 1963, P.L.343, No.185)

Section 21. Collection of Taxes by Suit.--(a) A tax collector may institute a suit in assumpsit against a delinquent taxable for the collection of any real property taxes due and unpaid after the fifteenth day of May of the year following the year for which the taxes were levied and assessed if--(1) the property against which such taxes were levied has not been returned to the county commissioners; and (2) such taxes have not been certified for entry of liens; and (3) such taxes are not held in the custody of a court as herein provided. Execution may be had upon any such judgment recovered without any stay or benefit of any exemption law.

(b) In addition to all other remedies provided by this act, each taxing district shall have power to collect unpaid taxes from the persons owing such taxes by suit in assumpsit or other appropriate remedy. To each judgment obtained for such taxes there shall be added a penalty of ten per centum together with costs of suit. Upon each such judgment, execution may be issued without any stay or benefit of any exemption law. The right of each such taxing district to collect unpaid taxes under the provisions of this subsection shall not be affected by the fact that such taxes have been entered as liens in the office of the prothonotary, or the fact that the property against which they were levied has been returned to the county commissioners for taxes for prior years.

(c) In addition to the fine or imprisonment provided by subsection (b) of section 7.1, act of June 26, 1931 (P.L.1379), any person violating subsection (a) of section 7.1 of said act shall be liable in a civil action or actions to any tax collector or taxing district in an amount equal to the taxes that said district would have imposed upon such property during the time it was erroneously listed as exempt, together with
interest at the rate of six per centum per annum. In case of a
dispute as to the assessment that would have applied from time
to time, the same shall be determined by the court without
proceedings by the board. ((c) added Nov. 22, 1967, P.L.536,
No.261)

Section 22. Deputy Tax Collectors.--(a) (1) A tax
collector may, with the approval of a taxing district and his
surety, deputize in writing one or more deputy tax collectors,
who, when so deputized, shall be authorized to receive and
collect any or all of the taxes in like manner and with like
authority as the tax collector appointing them. Any tax
collector, appointing any deputy collector, shall be responsible
for and account to the taxing district for all taxes received
or collected by his deputy.

(2) The surety bond entered into by the tax collector
pursuant to section 4 shall also be deemed to cover all taxes
collected by a deputy tax collector appointed under this
section. Any claims made on the bond arising from the actions
of a deputy tax collector shall become the responsibility of
the tax collector.

(b) Notwithstanding subsection (a), at a minimum at the
beginning of the tax collector's term, a tax collector shall,
with the approval of a municipality for which the tax collector
was elected and the tax collector's surety, appoint an
individual as a deputy tax collector who shall collect and
settle taxes during any incapacitation of the tax collector.
The deputy tax collector shall collect and settle taxes for the
duration of the tax collector's incapacitation, unless the
taxing district determines action under section 4.2 or 4.4 is
necessary. As used in this subsection, the term "incapacitation"
shall mean temporarily or permanently impaired by reason of
physical illness, physical disability, mental illness, mental
deficiency or other cause to the extent that the person lacks
sufficient understanding or capacity to make or communicate
responsible decisions concerning the collection and settlement
of taxes.

(c) Nothing in subsection (b) shall be construed to preclude
a quo warranto action regarding the incapacitated tax
collector's right to hold office.

(d) A tax collector shall provide a copy of the appointment
of the deputy appointed pursuant to subsection (b) to each
taxing district served by the tax collector.

(e) Any vacancy in the office of tax collector shall be
filled as otherwise provided in law.

(22 amended Oct. 22, 2015, P.L.188, No.48)

Section 23. Collection of Unseated Land Tax in Certain
Counties.--All taxes on unseated lands, except in counties of
the seventh and eighth classes, shall be collected in the same
manner and at the same time, as provided by this act, for the
collection of taxes on seated lands.

Section 24. Collection of Unseated Land Taxes in Seventh
and Eighth Class Counties.--(a) In counties of the seventh and
eighth classes, taxes charged upon unseated lands shall be
certified and returned by the several taxing districts levying
the same to the county commissioners on or before April first
of each year.

The county commissioners shall certify such returns to the
county treasurer, whose duty it shall be to receive the taxes
contained in such returns.

(b) All taxes levied upon unseated lands shall be paid to
the county treasurer by the owner or owners of such unseated
lands within the year for which the same are levied. In case
of the refusal or failure of any owner or owners of such unseated lands to pay the taxes so levied within the year for which the same are levied and collectible, then interest at the rate of six per centum per annum shall be charged upon the amount of said taxes, or any part thereof, remaining due and unpaid from and after the first day of the year following that for which said taxes were levied, until the same has been paid in full, or the land sold as provided by law for the sale of unseated lands.

(c) When taxes upon unseated lands are paid to a county treasurer by the owners or claimants of said lands, it shall be the duty of the county treasurer to enter such payments upon the proper book kept by him for the purpose, and if requested, by the person paying such taxes, give a certified copy under the official seal of said county treasurer of the entries in such book, specifying the name of the person or persons as whose property such lands are taxed, the location of such lands, the number of the warrant, and the number of acres or other description thereof, the kind and amount of taxes assessed thereon and so paid, the date of payment of the same, and the name of the person or persons paying the said taxes and for whose use the same are paid. The county treasurer shall be entitled to receive therefor from the person demanding the receipt or certified copy the sum of twenty-five cents.

(d) It shall be the duty of the county treasurer on receiving the said taxes, or any part thereof, and not before, to pay over the amount thereof to the taxing districts, who shall respectively be entitled to the same.

Section 25. Collection and Payment Over of Taxes.--The tax collector shall keep a correct account of all moneys collected by him as taxes under the authority of any duplicate or duplicates in his possession. He shall mark "paid" on each duplicate, at the name of each taxable, the amount of taxes paid and the date on which payment was made.

The tax collector shall on or before the tenth day of each month, or more frequently if required by ordinance or resolution of the taxing district, provide a true, verified statement, in writing on a form approved by the Department of Community and Economic Development, to the secretary or clerk of the taxing district or, in the case of cities of the third class, to the director of accounts and finance for all taxes collected for such taxing district during the previous month or period, giving the names of taxables, the amount collected from each, along with discounts granted or penalties applied, if any, and the total amount of taxes received, discounts granted and penalties applied. The tax collector shall include with each statement made under this section a reconciled monthly tax collector's report for each type of tax collected for each taxing district. The report shall be reconciled from the tax duplicates to the amount of taxes remaining to be collected. A taxing district may require the elected tax collector to provide it with additional information supplementing that set forth on the form approved by the Department of Community and Economic Development.

If a tax collector does not provide the statement, including the reconciled reports, within the prescribed period, the taxing district may impose a late filing fee in accordance with this section. Such fee shall not exceed twenty dollars for each day or part of a day, excluding Saturdays, Sundays and holidays, for the first six days that a statement with reconciled reports is overdue, and such fee shall not exceed ten dollars for each day or part of a day, excluding Saturdays, Sundays and holidays,
for each day after such sixth day that a statement with reconciled reports is overdue. The maximum fee payable with respect to a single statement with reconciled reports shall not exceed two hundred fifty dollars. If a taxing district determines that there is a reasonable cause for failure to timely file the statement with reconciled reports under this section, the taxing district may waive the late filing fees. A taxing district shall receive an overdue statement with reconciled reports even if any late filing fee due has not been paid, but the statement with reconciled reports shall not be considered filed until all fees have been paid. No further late filing fees shall be incurred, notwithstanding the fact that the statement with reconciled reports is not considered filed.

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

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

(25 amended Dec. 20, 2000, P.L.735, No.104)

Section 26. Settlement of Duplicates; Audit.--(a) By January fifteenth, the tax collector shall make a final and complete settlement of all taxes for the prior calendar year with the proper authority of the taxing district. In the settlement of such taxes, the tax collector shall be allowed a credit for the following:

1. for all taxes collected and paid over;
2. for all uncollected, nonlienable installments carried forward and certified for collection by the elected tax collector in accordance with section 11;
3. for all unpaid taxes certified by the tax collector to the taxing district for collection as delinquent taxes as authorized by law;
4. for unpaid taxes resulting from an interim assessment where, as of December 31, taxes remain unpaid and less than four months have elapsed since the date of the tax notice;
5. for all unpaid taxes upon real property, which real property shall have been returned to the county commissioners as provided by law, or shall have been certified to the taxing district, or its solicitor, for the entry of liens in the office of the prothonotary; and
6. in the case of occupation, poll and per capita taxes, for taxes accounted for by exonerations, which shall be granted by the taxing district upon oath or affirmation that he has complied with section twenty of this act.

In all taxing districts which have authorized installment payments to be made after December 31 of the year in which taxes are levied, all unpaid installments of taxes upon real property shall be certified by the elected tax collector to the taxing district, together with a proper description of the property upon which the same is levied, at the time of complete and final settlement. All unpaid installments so certified to the taxing district shall be collected by the elected tax collector in accordance with section 11.

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

(b) (1) The final accounts and monthly or other periodic
returns and payments of a tax collector for county taxes
collected for a county of the third, fourth, fifth, sixth,
seventh or eighth class in counties with an elected controller
may be audited by the controller. If the controller does not
conduct this audit, clause (2) shall apply.

(2) The provisions of this clause shall apply to all taxing
districts except counties in which an audit is conducted by a
county controller in accordance with clause (1). (i) The tax
collector's final accounts and records, monthly or other
periodic returns and payments and duplicates shall be audited
annually by the controller or auditors of the taxing district
or, at the request of the taxing district, by an independent
certified public accountant or public accountant. (ii) If the
audit is conducted by the controller or auditors of the taxing
district, the audit shall be conducted in accordance with the
laws of the Commonwealth applicable to the taxing district.
(iii) If the audit is conducted by a certified public
accountant or public accountant, the audit shall be conducted
in accordance with generally accepted auditing standards.

(3) Nothing in this act or any other law shall prohibit
local taxing districts from cooperating in conducting a
simultaneous audit of any tax collector serving the taxing
districts. Taxing districts may enter into agreements whereby
the elected auditor or controller of one taxing district or a
designated certified public accountant or public accountant may
conduct a simultaneous audit on behalf of each taxing district.

(26 amended Dec. 20, 2000, P.L.735, No.104)

Section 26.1. Delinquent Tax Collector.--(a) Subject to
the conditions in subsection (b), in a county, city of the third
class, borough, town or township governed by this act, the
elected tax collector shall serve as a delinquent tax collector
for the collection of delinquent taxes in accordance with and
provided with the same powers, rights, privileges, duties and
obligations as are set forth in section 686 of the act of March
10, 1949 (P.L.30, No.14), known as the "Public School Code of
1949."

(b) (1) In a taxing district governed by this section that
is also subject to the act of July 7, 1947 (P.L.1368, No.542),
known as the "Real Estate Tax Sale Law," the tax collector shall
serve as a delinquent tax collector in accordance with
subsection (a) only until the date established in accordance
with section 306 of the "Real Estate Tax Sale Law" for the
return to the county tax claim bureau.

(2) In a taxing district governed by this section that is
not subject to the "Real Estate Tax Sale Law," the tax collector
shall serve as delinquent tax collector in accordance with
subsection (a) only until the date established by the governing
body of the taxing district.


Section 27. Recovery of Taxes Paid Over by Tax
Collector.--In case a tax collector pays the taxes levied
against any real property or personal taxes without having
collected the same, he shall be entitled to collect the same
from the person who is liable therefor so long as his warrant
remains in force, or in the case of real property have the taxes
filed as a lien to his use in the office of the prothonotary,
if the period for the filing of such lien has not expired.

Section 28. Expiration of Term of Third Class City Treasurer
and County Treasurer.--Upon the expiration of the term of office
of the city treasurer of any city of the third class or a county
treasurer, in case any of the taxes he was commanded to collect
remain unpaid, he shall turn over the unpaid or delinquent taxes
to his successor in office, who shall have power to collect the
same in the same manner as in the case of the treasurer to whom
warrants were first issued. Before such duplicates are
surrendered to a successor, the tax accounts of the outgoing
treasurer shall be adjusted and balanced to the satisfaction
of the incoming treasurer and the respective taxing authorities,
before any release of the bond of the outgoing treasurer shall
be given.

Section 29. Collection of Taxes after Expiration
of Office.--Any tax collector and his sureties, except a treasurer
of a city of the third class, upon the expiration of his term
of office shall be responsible for the collection and payment
over of the unpaid taxes charged in duplicates in his possession
and for the final and complete settlement of such duplicates
in the manner provided by this act.

Section 30. Collection of Taxes by Legal Representatives
of Deceased Collector.--The executors or administrators of any
deceased tax collector, except a treasurer of a city of the
third class and except a county treasurer of any county of the
third, fourth, fifth, sixth, seventh or eighth class designated
to collect county and institution district taxes in cities of
the third class, and except a county treasurer of any county
of the fourth, fifth, sixth, seventh and eighth class designated
to collect county taxes in municipalities existing or organized
under the act of April 13, 1972 (P.L.184, No.62), known as the
"Home Rule Charter and Optional Plans Law," that have eliminated
the elective office of tax collector, shall have the same powers
to enforce collection of unpaid taxes as the collector would
have if living, and for that purpose, may employ a suitable
person to act for them in the execution of the warrants with
all the powers possessed by the deceased collector.

Section 31. Failure to Settle Duplicates.--Unless settlement
of a duplicate is made by a tax collector of a borough, town
or township of the second class, or by any tax collector of
school taxes in the manner provided by this act, he shall not
be entitled to the duplicate or duplicates of any taxing
district with which settlement has not been so made for any
succeeding year during his term, and a tax collector shall be
appointed in his stead in the manner provided by law.

Section 32. Compensation to Be Made by Warrant.--All
payments made by any taxing district to any such tax collector
for compensation or expenses incident to his serving as tax
collector, shall be made by proper warrants or orders drawn
upon the treasurer. It shall be unlawful for any such tax
collector to deduct funds for his compensation or expenses as
tax collector or treasurer from any taxing district funds in
his possession.

Section 33. Compensation and Expenses of Tax Collector in
Cities of the Third Class Shared.--For the collection of city,
county, institution district and school taxes in a city of the
third class, the city treasurer, as tax collector, shall be
paid an annual salary, which salary shall be fixed before the
election of the city treasurer jointly by taxing authorities,
other than the institution district whose taxes are collected
under the provisions of this act. In the case of newly created
cities, the said salary shall be fixed by said taxing
authorities before any tax duplicates are delivered to the city
treasurer. In fixing the salary of the tax collector the taxing authorities fixing the same shall each be assigned one vote, which one vote shall be divided into fractions, assigning an equal fraction of one vote to each member of the same taxing authority, and a majority of all the fractional votes cast shall govern.

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

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

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

The salaries of the city treasurer as tax collector, his deputies, clerks and assistants, as fixed under the provisions of this section, shall in each case be considered as salary or compensation for purposes of any pension or retirement act in effect in such city and the taxing authorities, other than the institution district, shall contribute, pay or guarantee to the pension or retirement fund the amount which, according to law, the city is required to contribute, pay or guarantee to such fund by reason of the fact that the salaries herein provided for are considered as salaries or compensation of such employees for the calculation of pension or retirement rights and liabilities. Each taxing district may annually set aside, apportion and appropriate out of all taxes and income a sum sufficient for such payments or guarantees.

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

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

The taxing authorities, other than the institution district, shall, in equal proportions, pay the cost of stationery, supplies, printing, notices, postage, telephone service, office equipment and incidental expenses necessarily incurred in the conduct of the tax collector's office; these expenses to be determined by a board consisting of one representative from each such taxing authority to be appointed by such taxing authority.

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

Provisions of this section shall not apply with respect to county and county institution district taxes in counties of the third, fourth, fifth, sixth, seventh or eighth class having appointed a county treasurer to assume responsibility for the billing and collection of county and county institution district taxes in cities of the third class nor to county taxes in counties of the fourth, fifth, sixth, seventh and eighth class having appointed a county treasurer to assume responsibility for the billing and collection of county taxes in municipalities existing or organized under the act of April 13, 1972 (P.L.184, No.62), known as the "Home Rule Charter and Optional Plans Law," that have eliminated the elective office of tax collector. (Par. amended Dec. 13, 1982, P.L.1201, No.275)

(33 amended July 13, 1957, P.L.893, No.394)

Section 34. Compensation of Tax Collector in First Class Townships.--(a) The township tax collector shall receive for his duties as tax collector for the township, a sum equal to five per centum of all township taxes received or collected from the township unless a different rate or annual compensation shall be fixed by ordinance of the township commissioners: Provided, That in no case shall the total compensation from the township exceed the sum of ten thousand dollars. The township tax collector shall be allowed such actual printing and postage expenses as shall be incurred in performing the duties prescribed in this act.

(b) The following shall apply:

(1) For the collection of county and institution district taxes, compensation shall be fixed by the county commissioners, and shall not exceed five per centum of the amount collected.

(2) For the collection of school district taxes, compensation shall be fixed by the board of school directors, and shall not exceed five per centum of the amount collected. The total cost of such collection shall be reported annually to the Superintendent of Public Instruction and shall be published in his report.

(3) For the collection of county, institution district and school taxes, the tax collector shall be allowed by the respective taxing authorities actual and needful expenditures for printing, postage, books, blanks and forms.


Compiler's Note: See sections 5(4), 6, 7 and 8 of Act 166 of 2012 in the appendix to this act for special provisions relating to application of law, initial term of office of tax collector, compensation and salary and transmission of notice.

Section 35. Compensation of Tax Collector in Boroughs and Townships of the Second Class.--(a) The tax collector in
boroughs and townships of the second class shall receive compensation as provided for herein.

(1) For the collection of county, institution district, borough taxes and township taxes in townships of the second class with three thousand or more residents, salary, wages or a commission on all such taxes are to be fixed by the respective taxing authorities levying such taxes, not exceeding five per centum of the amount collected.

(2) For the collection of township taxes in townships of the second class with less than three thousand residents, salary, wages or a commission on all such taxes are to be fixed by the board of supervisors, not exceeding ten per centum of the amount collected.

(3) In the case of school district taxes, the commission or compensation of the tax collector shall be determined by the board of school directors, and the total cost of such collection shall be reported annually to the Secretary of Education and shall be published in his report.

(b) Notwithstanding the provisions of section 36.1 or subsection (a)(2), if a millage reduction adopted by the board of supervisors in townships of the second class with less than three thousand residents will decrease the amount of compensation received by a tax collector who is compensated on a commission basis, the board of supervisors may by ordinance at any time increase the commission to the level required to compensate the tax collector in an amount equal to the compensation that would have been received under the former commission prior to the millage decrease.

(c) For the collection of county, institution district, school district, borough and township taxes, the tax collector shall be allowed by the respective taxing authorities, actual and needful expenditures for printing, postage, books, blanks and forms.

(35 amended July 2, 1996, P.L.484, No.78)

Section 36. Compensation for Collection of Vocational School District Taxes.--The compensation of the collectors of vocational school district taxes shall be fixed by the board of directors of vocational schools.

Section 36.1. Changing Compensation of Tax Collector.--When any taxing district or taxing authorities propose to either raise or reduce the compensation or salary for the office of an elected tax collector, such action shall be by ordinance or resolution, finally passed or adopted prior to the fifteenth day of February of the year of the municipal election. (36.1 amended Dec. 22, 1965, P.L.1145, No.443)

Section 36.2. Compensation for Interim Tax Bills.--(a) In fixing tax collector compensation in accordance with this act, a taxing district shall provide a method whereby a tax collector will receive additional remuneration for work related to collection efforts with regard to taxes levied and assessed upon a duplicate issued after an interim assessment.

(b) The additional compensation required in subsection (a) may be based on the issuance of an interim bill or calculated in any other manner permitted by this act.

(36.2 added July 7, 2006, P.L.394, No.80)

Section 37. Exonerations.--Taxing districts shall at all times make exonerations for uncollectible occupation, poll and per capita taxes, mistakes, indigent persons, unseated lands, deaths, removals, et cetera, as to them shall appear just and reasonable. The chief clerk or secretary, as the case may be, of each taxing district shall enter in a book or books, to be kept for that purpose, the names of all persons exonerated,
together with the reason why, the amount of the tax, and date when made, and give to the tax collector a certificate directed to the proper treasurer, stating the nature of the tax and the amount exonerated in order to make settlement accordingly. The list of exonerations shall remain in force until the taxing district upon information received from the tax collector or for other valid reasons, shall rescind or change the list. When a tax collector has been exonerated from the collection of any tax, such action shall not in any way have the effect of discharging or limiting the liability of the taxable, but all methods of enforcing collection of taxes shall continue as though no exoneration had been made.

(37 amended Mar. 13, 1968, P.L.56, No.16)

Section 38. Advertising Names of Person Exonerated.--Taxing districts may, at the expense of the district, advertise once a week for not longer than three weeks in a newspaper of general circulation in the district, the names of all persons who have been exonerated from the payment of their taxes.

Section 39. Defaulting Tax Collectors; Embezzlement; Penalty.--If any person charged with the collection, safekeeping or transfer of any taxes under this act, shall convert or appropriate the moneys so collected, or any part thereof, to his own use, in any way whatever, or shall use by the way of investment, in any kind of property or merchandise, any portion of the money so collected by him, and shall prove a defaulter or fail to pay over the same, or any part thereof, at the time and place required by this act to the person legally authorized to demand and receive the same, shall be guilty of embezzlement, and every such tax collector and every other person aiding or abetting or being in any way accessory to such act, and being thereof convicted, shall be sentenced to undergo imprisonment, not exceeding five years, or to pay a fine, not exceeding five thousand dollars, or both, at the discretion of the court.

Section 40. Collection of Taxes by Sureties of Defaulting or Deceased Collectors.--(a) When any tax collector shall default in the payment of the taxes charged on the duplicates, either by embezzlement, negligence or failure to collect such taxes within the time prescribed by this act, it shall be lawful for the surety or sureties on his bond to demand from the tax collector the tax duplicates in which said sureties are interested, and the tax collector shall turn over to his said sureties such duplicates of the various taxing districts for which he is collector.

(b) If the tax collector shall fail, neglect or refuse to turn over such duplicates, upon demand made by his surety or sureties, it shall be lawful for the surety or sureties to present a petition to the court of common pleas of the county in which such tax collector resides, setting forth the fact that such collector has defaulted in making collections. The court being satisfied that such default has been made shall make an order to compel the tax collector to turn over to his sureties, the tax duplicates upon which the sureties are liable.

(b-1) When any tax collector shall have died and no executor or administrator, within fifteen (15) days thereafter, has been appointed to administer his estate, the surety or sureties on his bond shall have the right and power, after petitioning the court of common pleas of the county in which such deceased tax collector resided, and after the said court has entered an order granting the prayer of the said petition, to take over the tax duplicates in which said sureties are interested, and to proceed to collect the taxes remaining unpaid upon such duplicates in accordance with the provisions of this section until such time
as an executor or administrator of the estate of the deceased
tax collector shall be appointed, at which time the said surety
or sureties shall file an accounting of such collections in the
court where the said order was entered and shall pay such
undistributed funds to said executor or administrator.

(c) The holders of such duplicates shall have the right to
appoint a collector for such period of time as herein provided
to collect the taxes remaining unpaid upon such duplicates. Any
collector so appointed shall have all the authority and power
under the warrant issued to the original collector vested by
this act. The authorities, issuing said warrants, may issue an
additional warrant to the collector of such delinquent taxes
upon request of such sureties.

(d) The provisions of any law extending the time, or any
warrant for the collection of taxes on duplicates, shall
likewise extend to the collection of taxes on such delinquent
tax duplicates.

(e) Whenever the surety or sureties on the bond of any
defaulting or deceased tax collector shall, under the provisions
of this section, undertake to collect delinquent taxes, charged
in any duplicate delivered to such defaulting or deceased tax
collector, by distress and sale of the goods and chattels of
the delinquent, or shall distrain on the goods and chattels of
any person who shall allege that the taxes with which he stands
charged have actually been paid, or that such person whose goods
and chattels have been distrained upon shall deny liability for
such taxes, then in either event, the taxpayer may petition the
court of quarter sessions of the county for a stay of any such
sale of goods and chattels distrained upon setting forth the
reasons therefor.

The court shall have power to stay such sale pending a
hearing of the matter. The court shall have power to fix a day
for hearing of which due notice shall be given the surety or
sureties of such defaulting or deceased tax collector, as the
court may prescribe.

(f) If the court, after hearing, shall be of the opinion
that a taxpayer has actually paid such taxes, or is not liable
for the taxes with which he stands charged on the duplicate,
it shall direct satisfaction to be entered on such duplicate
by the surety or sureties.

(g) The surety or sureties on the bond of any such
defaulting or deceased tax collector or any taxpayer shall have
the right, upon demand made, to have a jury pass upon the
question whether or not a taxpayer has paid taxes with which
he stands charged, and if the jury shall find such taxes have
been so paid, the court shall direct the surety or sureties to
enter satisfaction on the duplicate.

(40 amended June 25, 1947, P.L.974, No.415)

Section 41. Judgment on Liability of Collector of Taxes;
Appeals; Execution.--(a) In all cases where, in any settlement
of the accounts of any tax collector, the taxing district or
the auditing authority thereof, shall subject a tax collector
to any liability, a certificate under the hands and seals of
the corporate authorities, shall be filed in the office of the
prothonotary of the court of common pleas of the county, stating
the amount due and unpaid by such tax collector. Notice thereof
shall be given by the taxing district, by registered mail, to
such tax collector and his sureties.

(b) It shall be the duty of the prothonotary to enter such
certificate on his docket. Such certificate shall from such
entry have the same force and effect as a judgment of the court
of common pleas, and execution may be issued thereon as on
judgments for the amount remaining unpaid at any time after the entry aforesaid.  

(c) Within thirty days of the date of such notice, any tax collector or his sureties, may appeal to the court of common pleas of the proper county from such judgment. No such appeal shall be allowed by the court, unless the appellant shall enter into good and sufficient bond with two sureties or a surety company in such amount as the court shall fix, conditioned to prosecute such appeal, and to pay such sum of money as shall appear to be due on the final determination of the proceedings on said appeal. The court shall thereupon issue a rule on the taxing district to show cause why such judgment should not be opened or stricken from the record for reasons set forth in the petition. An answer to any such petition and rule shall be filed by the taxing district within thirty days from the date of the service of the rule. Service of the rule shall be made in such manner as the court may direct. The issues joined on the petition, and answer thereto, shall be tried by the court and jury, unless a jury trial shall be waived by both parties.

(d) In case the appellant does not recover final judgment in court more favorable to him than the amount of the judgment, he shall pay all costs that may accrue on his appeal, but if he should recover in court a final judgment more favorable than the original judgment, then the taxing district shall pay the costs that may accrue on such appeal.

(e) If no appeal is entered, or if an appeal is entered and no security given, as herein required, or if upon such appeal, judgment is given against the tax collector in any amount, execution may issue in like manner as on judgments for the amount due, and recourse may be had against the sureties of such tax collector.

Section 42. Penalty.--(a) Any tax collector failing to comply with the provisions of section thirteen of this act, and any tax collector, treasurer or commissioner who violates any of the provisions of section fourteen of this act, shall be sentenced to pay a fine of not more than five hundred dollars, or be sentenced to imprisonment for not more than six months, or both, at the discretion of the court.

(b) A person who formerly held the office of tax collector who unlawfully and intentionally impairs the availability of tax collection records in violation of section 4.3(d) commits a misdemeanor of the second degree.

(42 amended July 7, 2006, P.L.394, No.80)

Section 43. Repeals.--The following acts and parts of acts and their amendments are hereby repealed to the extent hereinafter specified.

(1) Sections eighteen, nineteen and twenty of the act, approved the eleventh day of April, one thousand seven hundred ninety-nine (three, Smith's Laws, three hundred ninety-two), entitled "An act to extend for a limited time an act, entitled 'A further supplement to the act, entitled "An act for making an artificial road from the city of Philadelphia to the borough of Lancaster"; and for other purposes,'" absolutely.

(2) Sections forty-one, forty-six, forty-seven, forty-eight, forty-nine, fifty, fifty-one and fifty-two of the act, approved the fifteenth day of April, one thousand eight hundred thirty-four (Pamphlet Laws, five hundred nine), entitled "An act relating to county rates and levies, and township rates and levies," absolutely.

(3) Section three of the act, approved the twenty-eighth day of February, one thousand eight hundred thirty-five (Pamphlet Laws, forty-five), entitled "A supplement to the act
relating to county rates and levies, and township rates and levies, and to the act relating to counties and townships, and county and township officers," absolutely.

(4) Section eight of the act, approved the twenty-seventh day of May, one thousand eight hundred forty-one (Pamphlet Laws, four hundred), entitled "An act relating to the Election of County Treasurers, and for other purposes," absolutely.

(5) Sections nineteen and twenty-one of the act, approved the twenty-second day of April, one thousand eight hundred forty-six (Pamphlet Laws, four hundred eighty-six), entitled "An act to provide for the reduction of the public debt," absolutely.

(6) The act, approved the twenty-sixth day of March, one thousand eight hundred sixty-seven (Pamphlet Laws, forty-five), entitled "An act relating to the powers of the legal representatives of deceased tax collectors in this Commonwealth," absolutely.

(7) Sections three, five, six, seven, eight, nine, ten and twelve of the act, approved the twenty-fifth day of June, one thousand eight hundred eighty-five (Pamphlet Laws, one hundred eighty-seven), entitled "An act regulating the collection of taxes in the several boroughs and townships of this Commonwealth," absolutely.

(8) The act, approved the twenty-second day of May, one thousand eight hundred ninety-five (Pamphlet Laws, one hundred eleven), entitled "An act to provide for the more speedy and effectual manner of collecting the road and poor taxes in the several boroughs and townships in this Commonwealth," absolutely.

(9) Sections one and four of the act, approved the twenty-fifth day of June, one thousand eight hundred ninety-five (Pamphlet Laws, two hundred ninety-six), entitled "An act requiring tax collectors of townships and boroughs of the Commonwealth to give a numbered tax receipt from a book to be furnished by the county commissioners, containing a correspondingly numbered stub, and requiring a sheet setting forth name, amount of tax paid and number of receipt, to be sent twenty days before each election to the county commissioners for public inspection, and to provide for punishment of tax collectors violating the provisions of this act," absolutely.

(10) The act, approved the ninth day of July, one thousand eight hundred ninety-seven (Pamphlet Laws, two hundred forty-two), entitled "An act requiring the tax collectors of the several boroughs and townships of this Commonwealth to make monthly returns of the taxes collected by them and the amount outstanding upon their respective duplicates to the several authorities legally authorized to receive the said taxes, and to borough councils, and to pay over monthly the amounts so collected by them; and providing a penalty for the violation of the same," absolutely.

(11) Sections five hundred forty-five and five hundred forty-eight, subsections (a), (b) and (c) of section five hundred fifty, sections five hundred fifty-one, five hundred fifty-two, five hundred fifty-three, five hundred fifty-four, five hundred fifty-five, five hundred fifty-six, five hundred fifty-seven, five hundred fifty-eight, five hundred fifty-nine, five hundred sixty-one, and five hundred sixty-six of the act, approved the eighteenth day of May, one thousand nine hundred eleven (Pamphlet Laws, three hundred nine), entitled "An act to establish a public school system in the Commonwealth of Pennsylvania, together with the provisions by which it shall
be administered; and prescribing penalties for the violation thereof; providing revenue to establish and maintain the same and the method of collecting such revenue; and repealing all laws, general, special or local, or any parts thereof, that are or may be inconsistent therewith," absolutely.

(12) Sections one thousand eight-one, one thousand three hundred five, one thousand three hundred six, one thousand three hundred seven, one thousand three hundred eight, one thousand three hundred nine, one thousand three hundred ten, one thousand three hundred eleven, one thousand three hundred twelve, one thousand three hundred thirteen and one thousand three hundred fourteen of the act, approved the fourth day of May, one thousand nine hundred twenty-seven (Pamphlet Laws, five hundred nineteen), entitled "An act concerning boroughs; and revising, amending and consolidating the law relating to boroughs," absolutely.

(13) The act, approved the twelfth day of March, one thousand nine hundred twenty-nine (Pamphlet Laws, eighteen), entitled "An act regulating the collection of county taxes in cities; and providing for discounts and penalties," absolutely.

(14) The act, approved the twenty-third day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, six hundred thirty-four), entitled "An act to provide for the taking of tax duplicates by sureties on the bonds of delinquent or defaulting tax collectors, and the appointment by such sureties of a collector for the collection of taxes due on such duplicates," absolutely.

(15) The act, approved the twenty-fifth day of April, one thousand nine hundred twenty-nine (Pamphlet Laws, seven hundred seventy-six), entitled "An act relating to the payment of taxes on seated and unseated lands by joint tenants, tenants in common, or coparceners," absolutely.

(16) Sections two thousand five hundred fifty-six, two thousand five hundred fifty-eight, two thousand five hundred fifty-nine, two thousand five hundred sixty, two thousand five hundred sixty-one, two thousand five hundred sixty-two, two thousand five hundred sixty-three, two thousand five hundred sixty-five, two thousand five hundred sixty-six and two thousand five hundred sixty-seven of the act, approved the twenty-third day of June, one thousand nine hundred thirty-one (Pamphlet Laws, nine hundred thirty-two), entitled "An act relating to cities of the third class; and amending, revising and consolidating the law relating thereto," absolutely; and section two thousand five hundred sixty-four thereof, except in so far as it provides for the deposit of city moneys.

(17) Sections eight hundred two, one thousand seven hundred thirteen, one thousand seven hundred fourteen, one thousand seven hundred fifteen, one thousand seven hundred sixteen, one thousand seven hundred seventeen, one thousand seven hundred eighteen, and one thousand seven hundred nineteen of the act, approved the twenty-fourth day of June, one thousand nine hundred thirty-two (Pamphlet Laws, one thousand two hundred sixty), entitled "An act concerning townships of the first class; and amending, revising, consolidating and changing the law relating thereto," absolutely.

(18) The act, approved the twenty-fifth day of July, one thousand nine hundred thirty-two (Pamphlet Laws, ten), entitled "An act authorizing counties, cities, boroughs, towns, townships, school districts and poor districts to install by ordinance or resolution a system for the collection of taxes in installments; and specifying certain conditions and penalties in such cases," absolutely.
Section nine hundred nine of the act, approved the first day of May, one thousand nine hundred thirty-three (Pamphlet Laws, one hundred three), entitled "An act concerning townships of the second class; and amending, revising, consolidating and changing the law relating thereto," in so far as it relates to abatements and penalties; and sections five hundred seventy-one, nine hundred ten, nine hundred eleven, nine hundred twelve, nine hundred thirteen, nine hundred fourteen, nine hundred fifteen and nine hundred sixteen thereof, absolutely.

The act, approved the twelfth day of July, one thousand nine hundred thirty-five (Pamphlet Laws, seven hundred thirteen), entitled "An act authorizing the courts of quarter sessions to stay sales of goods and chattels distrained upon by sureties of defaulting tax collectors; and providing a procedure to exonerate the sureties where delinquent taxpayers are unable to pay taxes; and to direct satisfaction of the taxes charged in duplicates where it appears such taxes have been paid," absolutely.

The act, approved the second day of July, one thousand nine hundred thirty-seven (Pamphlet Laws, two thousand seven hundred eighty), entitled "An act relating to the settlements of accounts of collectors of county taxes; providing for procedure in such cases and for appeals to courts of common pleas," absolutely.

Section three of the act, approved the second day of July, one thousand nine hundred thirty-seven (Pamphlet Laws, two thousand seven hundred ninety-seven), entitled "An act requiring collectors of city, county, borough, town, township, school and poor district taxes to file certain reports with the quarter sessions court and the Department of Internal Affairs; directing such department to prepare and furnish forms for such reports; making such reports available for public inspection; requiring all payments to such collectors for compensation and expenses to be by warrant or order; prohibiting such collectors from deducting their compensation and expenses from public funds in their possession; and making violating of the act a misdemeanor," absolutely.

The act, approved the twentieth day of June, one thousand nine hundred thirty-nine (Pamphlet Laws, five hundred eight), entitled "An act defining the rights, powers and duties of collectors of county taxes, except in counties of the second class, and counties having local or special laws relating thereto, and of collectors of city, in cities of the third class, borough, town, township, school district and institution district taxes; providing for the collection of such taxes by suit, distraint and lien, and sale of the chattels of taxables and of tenants on the real estate affected, and from employers of delinquent taxables; authorizing the appointment of deputies by the tax collectors; defining certain defaults of tax collectors as embezzlements; and imposing penalties," absolutely.

The act, approved the twenty-fourth day of July, one thousand nine hundred forty-one (Pamphlet Laws, four hundred ninety-six), entitled "An act providing that taxes on unseated lands shall be collected and returned in the same manner, and at the same time, as taxes on seated lands," absolutely.

The act, approved the thirteenth day of April, one thousand nine hundred forty-three (Pamphlet Laws, fifty), entitled "An act to amend the title and section 1 of, and to add sections 2.1, 2.2, 2.3 and 2.4 to the act, approved the twenty-fourth day of July, one thousand nine hundred forty-one
(Pamphlet Laws, four hundred ninety-six), entitled 'An act providing that taxes on unseated lands shall be collected and returned in the same manner and at the same time as taxes on seated lands,' providing that in counties of the seventh and eighth classes taxes on unseated lands shall be returned by the tax levying authorities to the county commissioners, and collected by the county treasurer," absolutely.

Section 44. All other acts and parts of acts inconsistent herewith are hereby repealed.

Section 45. This act shall become effective on the first day of January, one thousand nine hundred and forty-six.

APPENDIX

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Supplementary Provisions of Amendatory Statutes
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2012, OCTOBER 24, P.L.1813, NO.166

Section 5. The following provisions shall apply to a tax collector in a first class township upon expiration of the term of the township treasurer whom the tax collector was elected to succeed and to all tax collectors elected subsequently in that township:

(1) The amendment of the definition of "tax collector" or "elected tax collector" in section 2 of the act.

(2) The amendment of section 4(a),(b),(c),(d),(e) and (f) of the act.

(3) The amendment of the definition of "tax collector" in section 4.1 of the act.

(4) The amendment of section 34 of the act.

Compiler's Note: Act 166 amended sections 2, 4, 4.1 and 34 of Act 394.

Section 6. The provisions of section 36.1 of the act shall not apply to the initial term of office of a tax collector elected to replace a township treasurer in a first class township but shall apply to all other terms of office and all township tax collectors elected thereafter in that township.

Section 7. Prior to February 15, 2013, each taxing district to be served by the elected tax collector shall, by ordinance or resolution, fix the compensation or salary for the office for the first term for which the tax collector is elected.

Section 8. If an act of the General Assembly creating separate offices of elected tax collector and treasurer in townships of the first class is enacted, the Secretary of the Commonwealth shall, within three days of the date of the enactment, transmit notice of the enactment to the Legislative Reference Bureau for publication in the Pennsylvania Bulletin.