

LOCAL TAX COLLECTION LAW - AMEND AGREEMENTS FOR JOINT TAX  
COLLECTION DISTRICTS AND DELINQUENT TAX COLLECTORS

Act of Mar. 22, 2002, P.L. 200, No. 14

Cl. 53

Session of 2002

No. 2002-14

HB 1157

AN ACT

Amending the act of May 25, 1945 (P.L.1050, No.394), entitled "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," further providing for the definition of "tax collector" or "elected tax collector"; authorizing agreements for joint tax collection districts; and further providing for delinquent tax collectors.

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

Section 1. The definition of "tax collector" or "elected tax collector" in section 2 of the act of May 25, 1945 (P.L.1050, No.394), known as the Local Tax Collection Law, amended December 20, 2000 (P.L.735, No.104), is amended to read:

Section 2. Definitions.--The words--

\* \* \*

"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 and of townships of the first class in their capacity as treasurers, 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. **The term includes a person authorized to collect taxes under section 4.2 of this act.**

Section 2. The act is amended by adding a section to read:

**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 3. Section 26.1 of the act, added December 20, 2000 (P.L.735, No.104), is amended to read:

Section 26.1. [Appointment of] Delinquent Tax Collector.--[The governing body of a] **(a) Subject to the conditions in subsection (b), in a county, city of the third class, borough, town or township [shall by ordinance, annually, on or before December 31 each year, appoint] governed by this act, the elected tax collector shall serve as a delinquent tax collector [and provide] for the collection of delinquent taxes in accordance with and [providing for] 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 4. This act shall take effect in 60 days.

APPROVED--The 22nd day of March, A. D. 2002.

MARK S. SCHWEIKER