

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 769 Session of
1999

INTRODUCED BY GREENLEAF, COSTA AND TOMLINSON, APRIL 9, 1999

AS REPORTED FROM COMMITTEE ON LOCAL GOVERNMENT, HOUSE OF
REPRESENTATIVES, AS AMENDED, NOVEMBER 15, 2000

AN ACT

1 ~~Authorizing the Department of Community and Economic Development~~ <—
2 ~~to establish a program for continuing education of qualified~~
3 ~~tax collectors.~~

4 AMENDING THE ACT OF MAY 25, 1945 (P.L.1050, NO.394), ENTITLED <—
5 "AN ACT RELATING TO THE COLLECTION OF TAXES LEVIED BY
6 COUNTIES, COUNTY INSTITUTION DISTRICTS, CITIES OF THE THIRD
7 CLASS, BOROUGHs, TOWNS, TOWNSHIPS, CERTAIN SCHOOL DISTRICTS
8 AND VOCATIONAL SCHOOL DISTRICTS; CONFERRING POWERS AND
9 IMPOSING DUTIES ON TAX COLLECTORS, COURTS AND VARIOUS
10 OFFICERS OF SAID POLITICAL SUBDIVISIONS; AND PRESCRIBING
11 PENALTIES," FURTHER DEFINING "TAX COLLECTOR"; PROVIDING FOR
12 CONTINUING EDUCATION OF QUALIFIED TAX COLLECTORS AND FOR
13 INTERIM ASSESSMENT, DUPLICATE AND WARRANT; FURTHER PROVIDING
14 FOR INSTALLMENT PAYMENT OF TAXES AND FOR COLLECTION AND
15 PAYMENT OVER OF TAXES; AND PROVIDING FOR APPOINTMENT OF
16 DELINQUENT TAX COLLECTOR.

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

19 ~~Section 1. Short title.~~ <—

20 ~~This act shall be known and may be cited as the Tax Collector~~
21 ~~Continuing Education Act.~~

22 ~~Section 2. Definitions.~~

23 ~~The following words and phrases when used in this act shall~~
24 ~~have the meanings given to them in this section unless the~~

1 ~~context clearly indicates otherwise.~~

2 ~~"Department." The Department of Community and Economic~~
3 ~~Development of the Commonwealth.~~

4 ~~"Qualified tax collector." A person who holds a current~~
5 ~~valid certificate issued by the Department of Community and~~
6 ~~Economic Development.~~

7 ~~"Tax collector." A person duly elected or appointed to~~
8 ~~collect real property taxes levied by a political subdivision,~~
9 ~~other than a county, including the following:~~

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

12 ~~(2) A treasurer of a city of the third class or a~~
13 ~~township of the first class in that person's capacity as tax~~
14 ~~collector.~~

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

21 ~~Section 3. Continuing education.~~

22 ~~(a) Adoption of program. The department, in consultation~~
23 ~~with the Pennsylvania State Tax Collectors' Association, shall~~
24 ~~adopt and implement a program of continuing education to be met~~
25 ~~by persons qualified as tax collectors as condition for renewal.~~
26 ~~The department may contract with a third party to provide such~~
27 ~~continuing education.~~

28 ~~(b) Yearly requirements. Each qualified tax collector shall~~
29 ~~be required to obtain ten hours of mandatory continuing~~
30 ~~education during each year.~~

~~(c) Topics. The topics for continuing education shall include:~~

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

~~Section 4. Renewal term and records.~~

~~(a) Renewal term. Renewal of qualification shall be on an annual basis upon completion of continuing education requirements as set forth in section 3.~~

~~(b) Records. 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.~~

~~Section 5. Exclusion.~~

~~This act shall not apply to any person who has served eight terms as a tax collector.~~

~~Section 6. Effective date.~~

~~This act shall take effect in 60 days.~~

SECTION 1. THE DEFINITION OF "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 13, 1982 (P.L.1202,
NO.275), IS AMENDED TO READ:

1 SECTION 2. DEFINITIONS.--THE WORDS--

2 * * *

3 "TAX COLLECTOR" OR "ELECTED TAX COLLECTOR" SHALL INCLUDE
4 EVERY PERSON DULY ELECTED OR APPOINTED TO COLLECT ALL TAXES,
5 LEVIED BY ANY POLITICAL SUBDIVISION INCLUDED IN THE PROVISIONS
6 OF THIS ACT, INCLUDING THE TREASURERS OF CITIES OF THE THIRD
7 CLASS AND OF TOWNSHIPS OF THE FIRST CLASS IN THEIR CAPACITY AS
8 TREASURERS, AND COUNTY COLLECTORS OF TAXES IN COUNTIES OF THE
9 THIRD, FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH CLASS WHO HAVE
10 BEEN DESIGNATED TO COLLECT COUNTY AND INSTITUTION DISTRICT TAXES
11 IN CITIES OF THE THIRD CLASS AND COUNTY TREASURERS IN COUNTIES
12 OF THE FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH CLASS WHO HAVE
13 BEEN DESIGNATED TO COLLECT COUNTY TAXES IN MUNICIPALITIES
14 EXISTING OR ORGANIZED UNDER [THE ACT OF APRIL 13, 1972 (P.L.184,
15 NO.62), KNOWN AS THE "HOME RULE CHARTER AND OPTIONAL PLANS
16 LAW,"] 53 PA.C.S. PT. III SUBPT. E (RELATING TO HOME RULE AND
17 OPTIONAL PLAN GOVERNMENT) THAT HAVE ELIMINATED THE ELECTIVE
18 OFFICE OF TAX COLLECTOR.

19 * * *

20 SECTION 2. THE ACT IS AMENDED BY ADDING SECTIONS TO READ:

21 SECTION 4.1. CONTINUING EDUCATION PROGRAM FOR TAX
22 COLLECTORS.--(A) THE DEPARTMENT, IN CONSULTATION WITH THE
23 PENNSYLVANIA STATE TAX COLLECTORS' ASSOCIATION, SHALL ADOPT AND
24 IMPLEMENT A PROGRAM OF CONTINUING EDUCATION TO BE MET BY PERSONS
25 QUALIFIED AS TAX COLLECTORS AS CONDITION FOR RENEWAL. THE
26 DEPARTMENT MAY CONTRACT WITH A THIRD PARTY TO PROVIDE THE
27 CONTINUING EDUCATION.

28 (B) EACH QUALIFIED TAX COLLECTOR SHALL BE REQUIRED TO OBTAIN
29 TEN HOURS OF MANDATORY CONTINUING EDUCATION DURING EACH YEAR.

30 (C) THE TOPICS FOR CONTINUING EDUCATION SHALL INCLUDE:

1 (1) ACCOUNTING.

2 (2) AUDITING.

3 (3) COMPUTERIZATION.

4 (4) ETHICS.

5 (5) PROCEDURES FOR COLLECTING TAXES.

6 (6) RECENT COURT DECISIONS AFFECTING THE IMPOSITION AND
7 COLLECTION OF TAXES.

8 (7) THE LOCAL TAX COLLECTION LAWS AND OTHER STATUTES RELATED
9 TO THE IMPOSITION AND COLLECTION OF TAXES.

10 (D) THE DEPARTMENT SHALL INFORM QUALIFIED TAX COLLECTORS OF
11 THE CONTINUING EDUCATION REQUIREMENT UPON ISSUANCE OF
12 CERTIFICATES.

13 (E) RENEWAL OF QUALIFICATION SHALL BE ON AN ANNUAL BASIS
14 UPON COMPLETION OF CONTINUING EDUCATION REQUIREMENTS AS SET
15 FORTH IN THIS SECTION.

16 (F) A RECORD OF ALL QUALIFIED TAX COLLECTORS SHALL BE KEPT
17 BY THE DEPARTMENT AND SHALL BE OPEN TO PUBLIC INSPECTION AND
18 COPYING UPON PAYMENT OF A NOMINAL FEE.

19 (G) THIS SECTION SHALL NOT APPLY TO A PERSON WHO HAS SERVED
20 EIGHT OR MORE TERMS AS A TAX COLLECTOR.

21 (H) THE FOLLOWING WORDS AND PHRASES WHEN USED IN THIS
22 SECTION SHALL HAVE THE MEANINGS GIVEN TO THEM IN THIS SUBSECTION
23 UNLESS THE CONTEXT CLEARLY INDICATES OTHERWISE:

24 "DEPARTMENT" SHALL MEAN THE DEPARTMENT OF COMMUNITY AND
25 ECONOMIC DEVELOPMENT OF THE COMMONWEALTH.

26 "QUALIFIED TAX COLLECTOR" SHALL MEAN A PERSON WHO HOLDS A
27 CURRENT VALID CERTIFICATE ISSUED BY THE DEPARTMENT OF COMMUNITY
28 AND ECONOMIC DEVELOPMENT.

29 "TAX COLLECTOR" SHALL MEAN A PERSON DULY ELECTED OR APPOINTED
30 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 SECOND CLASS.

(2) A TREASURER OF A CITY OF THE THIRD CLASS OR A TOWNSHIP OF THE FIRST 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.

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

1 DATE OF THE TAX NOTICE TO PAY SAID TAXES BEFORE EITHER A PENALTY
2 IS IMPOSED OR A DELINQUENCY IS DECLARED.

3 SECTION 3. SECTION 11 OF THE ACT, AMENDED DECEMBER 13, 1982
4 (P.L.1201, NO.275), IS AMENDED TO READ:

5 SECTION 11. INSTALLMENT PAYMENT OF TAXES.--(A) ANY TAXING
6 DISTRICT SHALL HAVE POWER TO PROVIDE BY ORDINANCE OR RESOLUTION
7 FOR THE COLLECTION AND PAYMENT OF ITS TAXES IN NOT MORE THAN
8 FOUR INSTALLMENTS. WHERE PAYMENT OF TAXES IS MADE ON THE
9 INSTALLMENT BASIS, NO ABATEMENT OR DISCOUNT SHALL BE ALLOWED ON
10 SAID TAXES.

11 (B) (1) ANY SUCH ORDINANCE OR RESOLUTION SHALL SET FORTH
12 THE NUMBER OF INSTALLMENTS IN WHICH TAXES SHALL BE PAID AND THE
13 DATES WHEN THE RESPECTIVE INSTALLMENTS BECOME DUE AND
14 DELINQUENT. NOTWITHSTANDING THE COMPLETE AND FINAL SETTLEMENT
15 MADE IN ACCORDANCE WITH SECTION 26, A TAXING DISTRICT MAY SET
16 INSTALLMENT PAYMENT DATES SUBSEQUENT TO DECEMBER 31. THE UNPAID
17 INSTALLMENTS SHALL NOT BE CONSIDERED DELINQUENT IF PAID ON OR
18 BEFORE THE RESPECTIVE INSTALLMENT DATES ESTABLISHED BY ORDINANCE
19 OR RESOLUTION OF THE TAXING DISTRICT. TO EACH INSTALLMENT ON THE
20 DATE WHEN IT BECOMES DELINQUENT, A PENALTY OF UP TO TEN PER
21 CENTUM SHALL BE ADDED, WHICH SHALL BE COLLECTED BY THE TAX
22 COLLECTOR. NO FURTHER PENALTIES, EXCEPT AS HEREINAFTER PROVIDED,
23 SHALL BE ADDED TO ANY INSTALLMENT OF TAXES, UNLESS ONE OR MORE
24 INSTALLMENTS REMAIN UNPAID, AND THE LANDS UPON WHICH SUCH
25 INSTALLMENTS ARE DUE ARE RETURNED UNDER EXISTING LAWS TO THE
26 COUNTY COMMISSIONERS FOR NONPAYMENT OF TAXES, OR IN CASE A LIEN
27 FOR SUCH UNPAID INSTALLMENT OR INSTALLMENTS IS FILED UNDER
28 EXISTING LAWS IN THE OFFICE OF THE PROTHONOTARY, IN WHICH CASE,
29 THE ADDITIONAL PENALTY OR INTEREST PROVIDED FOR BY SUCH EXISTING
30 RETURN AND LIEN LAWS SHALL APPLY.

1 (2) IF A TAXING DISTRICT HAS SET INSTALLMENT PAYMENT DATES
2 SUBSEQUENT TO DECEMBER 31, THE FOLLOWING SHALL APPLY:

3 (I) INSTALLMENT PAYMENTS SUBSEQUENT TO DECEMBER 31 OF THE
4 YEAR IN WHICH THE TAXES ARE LEVIED SHALL BE COLLECTED BY THE
5 ELECTED TAX COLLECTOR.

6 (II) THE ELECTED TAX COLLECTOR SHALL, UPON THE CERTIFICATION
7 OVER TO HIM OF INSTALLMENTS REMAINING UNPAID, PROCEED TO COLLECT
8 THE SAME FROM THE PERSONS RESPECTIVELY CHARGED THEREWITH, FOR
9 WHICH PURPOSE HE SHALL HAVE ALL THE AUTHORITY AND POWER NOW
10 VESTED BY LAW IN ANY TAX COLLECTOR FOR THE COLLECTION OF SUCH
11 TAXES. THE TAXING DISTRICT ISSUING THE ORIGINAL WARRANTS SHALL
12 ISSUE AN ADDITIONAL WARRANT TO THE COLLECTOR OF INSTALLMENT
13 PAYMENTS.

14 (III) INSTALLMENTS TO BE MADE ON OR BEFORE DECEMBER 31 OF
15 THE YEAR IN WHICH TAXES ARE LEVIED SHALL BE COLLECTED BY THE
16 ELECTED TAX COLLECTOR. THE ELECTED TAX COLLECTOR SHALL BE
17 ALLOWED A CREDIT FOR THE TOTAL AMOUNT OF ALL UNCOLLECTED,
18 NONLIENABLE INSTALLMENTS NOT REQUIRED TO BE PAID BY DECEMBER 31
19 AND THIS AMOUNT SHALL BE IDENTIFIED AND CARRIED FORWARD, ON THE
20 REPORTING FORM PREPARED BY THE DEPARTMENT OF COMMUNITY AND
21 ECONOMIC DEVELOPMENT IN ACCORDANCE WITH THIS ACT, AS NONLIENABLE
22 INSTALLMENTS TO BE COLLECTED BY THE INSTALLMENT COLLECTOR.

23 (IV) THE ELECTED TAX COLLECTOR SHALL BE PAID SUCH
24 COMMISSIONS OR COMPENSATION AT THE SAME RATE ON INSTALLMENT
25 PAYMENTS AS IS PAID FOR THE COLLECTION OF TAXES GENERALLY. SUCH
26 COMMISSIONS OR COMPENSATION SHALL BE PAID BY PROPER ORDERS DRAWN
27 ON THE TAXING DISTRICT. EVERY ELECTED TAX COLLECTOR SHALL BE
28 RESPONSIBLE AND ACCOUNTABLE TO THE TAXING DISTRICT FOR ALL SUCH
29 TAXES COLLECTED BY THE TAX COLLECTOR AND THE FINAL ACCOUNTS AND
30 RECORDS, RETURNS AND PAYMENTS, AND DUPLICATES SHALL BE AUDITED

1 ANNUALLY IN THE YEAR IN WHICH THE INSTALLMENTS ARE COLLECTED IN
2 LIKE MANNER AND IN ACCORDANCE WITH THE LAWS PERTAINING TO TAX
3 COLLECTIONS.

4 (C) (1) THE PAYMENT OF THE FIRST INSTALLMENT BY A TAXPAYER
5 BEFORE THE SAME BECOMES DELINQUENT SHALL CONCLUSIVELY EVIDENCE
6 AN INTENTION TO PAY HIS TAXES ON THE INSTALLMENT PLAN, AS
7 PROVIDED BY SAID ORDINANCE OR RESOLUTION.

8 (2) IF INSTALLMENT PAYMENTS ARE PERMITTED SUBSEQUENT TO
9 DECEMBER 31 OF THE YEAR IN WHICH TAXES ARE LEVIED, A TAXPAYER
10 SHALL EVIDENCE HIS INTENTION TO MAKE INSTALLMENT PAYMENTS OF
11 TAXES AFTER DECEMBER 31 EITHER BY THE TIMELY PAYMENT TO THE TAX
12 COLLECTOR OF A FIRST INSTALLMENT BEFORE DECEMBER 31 OR, IF THE
13 FIRST PAYMENT IS NOT DUE BEFORE DECEMBER 31, BY NOTIFYING THE
14 ELECTED TAX COLLECTOR IN WRITING OF HIS INTENTION TO MAKE
15 INSTALLMENT PAYMENTS.

16 (D) WHERE A TAXPAYER SHALL FAIL TO EVIDENCE AN INTENTION TO
17 PAY ON THE INSTALLMENT PLAN, AS HEREINBEFORE PROVIDED, HIS TAXES
18 SHALL BECOME DUE AND PAYABLE AND BE COLLECTED AS ELSEWHERE
19 PROVIDED IN THIS ACT, SUBJECT TO THE DISCOUNTS AND PENALTIES
20 PROVIDED THEREBY.

21 (E) THE PROVISIONS OF THIS SECTION SHALL APPLY TO CITIES OF
22 THE SECOND CLASS A.

23 SECTION 4. SECTIONS 25 AND 26 OF THE ACT, AMENDED DECEMBER
24 21, 1998 (P.L.1294, NO.169), ARE AMENDED TO READ:

25 SECTION 25. COLLECTION AND PAYMENT OVER OF TAXES.--THE TAX
26 COLLECTOR SHALL KEEP A CORRECT ACCOUNT OF ALL MONEYS COLLECTED
27 BY HIM AS TAXES UNDER THE AUTHORITY OF ANY DUPLICATE OR
28 DUPLICATES IN HIS POSSESSION. HE SHALL MARK "PAID" ON EACH
29 DUPLICATE, AT THE NAME OF EACH TAXABLE, THE AMOUNT OF TAXES PAID
30 AND THE DATE ON WHICH PAYMENT WAS MADE.

1 THE TAX COLLECTOR SHALL ON OR BEFORE THE TENTH DAY OF EACH
2 MONTH, OR MORE FREQUENTLY IF REQUIRED BY ORDINANCE OR RESOLUTION
3 OF THE TAXING DISTRICT, PROVIDE A TRUE, VERIFIED STATEMENT, IN
4 WRITING ON A FORM APPROVED BY THE DEPARTMENT OF COMMUNITY AND
5 ECONOMIC DEVELOPMENT, TO THE SECRETARY OR CLERK OF THE TAXING
6 DISTRICT OR, IN THE CASE OF CITIES OF THE THIRD CLASS, TO THE
7 DIRECTOR OF ACCOUNTS AND FINANCE FOR ALL TAXES COLLECTED FOR
8 SUCH TAXING DISTRICT DURING THE PREVIOUS MONTH OR PERIOD, GIVING
9 THE NAMES OF TAXABLES, THE AMOUNT COLLECTED FROM EACH, ALONG
10 WITH DISCOUNTS GRANTED OR PENALTIES APPLIED, IF ANY, AND THE
11 TOTAL AMOUNT OF TAXES RECEIVED, DISCOUNTS GRANTED AND PENALTIES
12 APPLIED. THE TAX COLLECTOR SHALL INCLUDE WITH EACH STATEMENT
13 MADE UNDER THIS SECTION A RECONCILED MONTHLY TAX COLLECTOR'S
14 REPORT FOR EACH TYPE OF TAX COLLECTED FOR EACH TAXING DISTRICT.
15 THE REPORT SHALL BE RECONCILED FROM THE TAX DUPLICATES TO THE
16 AMOUNT OF TAXES REMAINING TO BE COLLECTED. A TAXING DISTRICT MAY
17 REQUIRE THE ELECTED TAX COLLECTOR TO PROVIDE IT WITH ADDITIONAL
18 INFORMATION SUPPLEMENTING THAT SET FORTH ON THE FORM APPROVED BY
19 THE DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT.

20 IF A TAX COLLECTOR DOES NOT PROVIDE THE STATEMENT, INCLUDING
21 THE RECONCILED REPORTS, WITHIN THE PRESCRIBED PERIOD, THE TAXING
22 DISTRICT MAY IMPOSE A LATE FILING FEE IN ACCORDANCE WITH THIS
23 SECTION. SUCH FEE SHALL NOT EXCEED TWENTY DOLLARS FOR EACH DAY
24 OR PART OF A DAY, EXCLUDING SATURDAYS, SUNDAYS AND HOLIDAYS, FOR
25 THE FIRST SIX DAYS THAT A STATEMENT WITH RECONCILED REPORTS IS
26 OVERDUE, AND SUCH FEE SHALL NOT EXCEED TEN DOLLARS FOR EACH DAY
27 OR PART OF A DAY, EXCLUDING SATURDAYS, SUNDAYS AND HOLIDAYS, FOR
28 EACH DAY AFTER SUCH SIXTH DAY THAT A STATEMENT WITH RECONCILED
29 REPORTS IS OVERDUE. THE MAXIMUM FEE PAYABLE WITH RESPECT TO A
30 SINGLE STATEMENT WITH RECONCILED REPORTS SHALL NOT EXCEED TWO

1 HUNDRED FIFTY DOLLARS. IF A TAXING DISTRICT DETERMINES THAT
2 THERE IS A REASONABLE CAUSE FOR FAILURE TO TIMELY FILE THE
3 STATEMENT WITH RECONCILED REPORTS UNDER THIS SECTION, THE TAXING
4 DISTRICT MAY WAIVE THE LATE FILING FEES. A TAXING DISTRICT SHALL
5 RECEIVE AN OVERDUE STATEMENT WITH RECONCILED REPORTS EVEN IF ANY
6 LATE FILING FEE DUE HAS NOT BEEN PAID, BUT THE STATEMENT WITH
7 RECONCILED REPORTS SHALL NOT BE CONSIDERED FILED UNTIL ALL FEES
8 HAVE BEEN PAID. NO FURTHER LATE FILING FEES SHALL BE INCURRED,
9 NOTWITHSTANDING THE FACT THAT THE STATEMENT WITH RECONCILED
10 REPORTS IS NOT CONSIDERED FILED.

11 THE COLLECTOR SHALL PAY OVER ON OR BEFORE THE TENTH DAY OF
12 EACH MONTH, OR MORE OFTEN IF REQUIRED BY ORDINANCE OR RESOLUTION
13 OF THE TAXING DISTRICT, TO THE TREASURER OF THE TAXING DISTRICT
14 ALL MONEYS COLLECTED AS TAXES DURING THE PREVIOUS MONTH OR
15 PERIOD AND TAKE HIS RECEIPT FOR THE SAME.

16 THE TAX COLLECTOR SHALL, AT ANY TIME ON DEMAND OF ANY TAXING
17 DISTRICT, EXHIBIT ANY DUPLICATE IN HIS POSSESSION SHOWING THE
18 UNCOLLECTED TAXES AS OF ANY DATE.

19 SECTION 26. SETTLEMENT OF DUPLICATES; AUDIT.--(A) BY
20 JANUARY FIFTEENTH, THE TAX COLLECTOR SHALL MAKE A FINAL AND
21 COMPLETE SETTLEMENT OF ALL TAXES FOR THE PRIOR CALENDAR YEAR
22 WITH THE PROPER AUTHORITY OF THE TAXING DISTRICT. IN THE
23 SETTLEMENT OF SUCH TAXES, THE TAX COLLECTOR SHALL BE ALLOWED A
24 CREDIT FOR THE FOLLOWING:

25 (1) FOR ALL TAXES COLLECTED AND PAID OVER;

26 (2) FOR ALL UNCOLLECTED, NONLIENABLE INSTALLMENTS CARRIED
27 FORWARD AND CERTIFIED FOR COLLECTION BY THE ELECTED TAX
28 COLLECTOR IN ACCORDANCE WITH SECTION 11;

29 (3) FOR ALL UNPAID TAXES CERTIFIED BY THE TAX COLLECTOR TO
30 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

1 RETURNS AND PAYMENTS OF A TAX COLLECTOR FOR COUNTY TAXES
2 COLLECTED FOR A COUNTY OF THE THIRD, FOURTH, FIFTH, SIXTH,
3 SEVENTH OR EIGHTH CLASS IN COUNTIES WITH AN ELECTED CONTROLLER
4 MAY BE AUDITED BY THE CONTROLLER. IF THE CONTROLLER DOES NOT
5 CONDUCT THIS AUDIT, CLAUSE (2) SHALL APPLY.

6 (2) THE PROVISIONS OF THIS CLAUSE SHALL APPLY TO ALL TAXING
7 DISTRICTS EXCEPT COUNTIES IN WHICH AN AUDIT IS CONDUCTED BY A
8 COUNTY CONTROLLER IN ACCORDANCE WITH CLAUSE (1). (I) THE TAX
9 COLLECTOR'S FINAL ACCOUNTS AND RECORDS, MONTHLY OR OTHER
10 PERIODIC RETURNS AND PAYMENTS AND DUPLICATES SHALL BE AUDITED
11 ANNUALLY BY THE CONTROLLER OR AUDITORS OF THE TAXING DISTRICT
12 OR, AT THE REQUEST OF THE TAXING DISTRICT, BY AN INDEPENDENT
13 CERTIFIED PUBLIC ACCOUNTANT OR PUBLIC ACCOUNTANT. (II) IF THE
14 AUDIT IS CONDUCTED BY THE CONTROLLER OR AUDITORS OF THE TAXING
15 DISTRICT, THE AUDIT SHALL BE CONDUCTED IN ACCORDANCE WITH THE
16 [APPLICABLE] LAWS OF THE COMMONWEALTH APPLICABLE TO THE TAXING
17 DISTRICT. (III) IF THE AUDIT IS CONDUCTED BY A CERTIFIED PUBLIC
18 ACCOUNTANT OR PUBLIC ACCOUNTANT, THE AUDIT SHALL BE CONDUCTED IN
19 ACCORDANCE WITH GENERALLY ACCEPTED AUDITING STANDARDS.

20 (3) NOTHING IN THIS ACT OR ANY OTHER LAW SHALL PROHIBIT
21 LOCAL TAXING DISTRICTS FROM COOPERATING IN CONDUCTING A
22 SIMULTANEOUS AUDIT OF ANY TAX COLLECTOR SERVING THE TAXING
23 DISTRICTS. TAXING DISTRICTS MAY ENTER INTO AGREEMENTS WHEREBY
24 THE ELECTED AUDITOR OR CONTROLLER OF ONE TAXING DISTRICT OR A
25 DESIGNATED CERTIFIED PUBLIC ACCOUNTANT OR PUBLIC ACCOUNTANT MAY
26 CONDUCT A SIMULTANEOUS AUDIT ON BEHALF OF EACH TAXING DISTRICT.

27 SECTION 5. THE ACT IS AMENDED BY ADDING A SECTION TO READ:

28 SECTION 26.1. APPOINTMENT OF DELINQUENT TAX COLLECTOR.--THE
29 GOVERNING BODY OF A COUNTY, CITY OF THE THIRD CLASS, BOROUGH,
30 TOWN OR TOWNSHIP SHALL, BY ORDINANCE, ANNUALLY, ON OR BEFORE

1 DECEMBER 31 EACH YEAR, APPOINT THE ELECTED TAX COLLECTOR AS A
2 DELINQUENT TAX COLLECTOR AND PROVIDE FOR THE COLLECTION OF
3 DELINQUENT TAXES IN ACCORDANCE WITH, AND PROVIDING FOR THE SAME
4 POWERS, RIGHTS, PRIVILEGES, DUTIES AND OBLIGATIONS AS ARE SET
5 FORTH IN SECTION 686 OF THE ACT OF MARCH 10, 1949 (P.L.30,
6 NO.14), KNOWN AS THE "PUBLIC SCHOOL CODE OF 1949."

7 SECTION 6. THIS ACT SHALL TAKE EFFECT IN 60 DAYS.