

THE GENERAL ASSEMBLY OF PENNSYLVANIA

**HOUSE BILL**  
**No. 1157** Session of  
2001

INTRODUCED BY NICKOL, BELFANTI, BENNINGHOFF, CAPPELLI, CLYMER,  
FEESE, HALUSKA, LAUGHLIN, R. MILLER, PISTELLA, PRESTON,  
RAYMOND, RUBLEY, SAYLOR, B. SMITH, STEELMAN, THOMAS, TIGUE  
AND YOUNGBLOOD, MARCH 23, 2001

AS AMENDED ON THIRD CONSIDERATION, IN SENATE, FEBRUARY 12, 2002

AN ACT

1 Amending the act of May 25, 1945 (P.L.1050, No.394), entitled  
2 "An act relating to the collection of taxes levied by  
3 counties, county institution districts, cities of the third  
4 class, boroughs, towns, townships, certain school districts  
5 and vocational school districts; conferring powers and  
6 imposing duties on tax collectors, courts and various  
7 officers of said political subdivisions; and prescribing  
8 penalties," further providing for the definition of "tax  
9 collector" or "elected tax collector"; ~~and~~ authorizing <—  
10 agreements for joint tax collection districts; AND FURTHER <—  
11 PROVIDING FOR DELINQUENT TAX COLLECTORS.

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

14 Section 1. The definition of "tax collector" or "elected tax  
15 collector" in section 2 of the act of May 25, 1945 (P.L.1050,  
16 No.394), known as the Local Tax Collection Law, amended December  
17 20, 2000 (P.L.735, No.104), is amended to read:

18 Section 2. Definitions.--The words--

19 \* \* \*

20 "Tax Collector" or "Elected Tax Collector" shall include  
21 every person duly elected or appointed to collect all taxes,

1 levied by any political subdivision included in the provisions  
2 of this act, including the treasurers of cities of the third  
3 class and of townships of the first class in their capacity as  
4 treasurers, and county collectors of taxes in counties of the  
5 third, fourth, fifth, sixth, seventh and eighth class who have  
6 been designated to collect county and institution district taxes  
7 in cities of the third class and county treasurers in counties  
8 of the fourth, fifth, sixth, seventh and eighth class who have  
9 been designated to collect county taxes in municipalities  
10 existing or organized under 53 Pa.C.S. Pt. III Subpt. E  
11 (relating to home rule and optional plan government) that have  
12 eliminated the elective office of tax collector. The term  
13 includes a person authorized to collect taxes under section 4.2  
14 of this act.

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

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

24 (b) The tax collector in the adjoining or conveniently  
25 located taxing district must agree to serve as the tax collector  
26 for the joint tax collection district for the remainder of the  
27 person's term before an agreement under subsection (a) is  
28 implemented. If the tax collector agrees to collect taxes in the  
29 joint tax collection district, notice of the agreement and a  
30 copy of the ordinance or resolution adopted under this section

1 shall be provided to the county board of elections. Following  
2 the expiration of the term of office of a person agreeing to  
3 collect taxes under this subsection, a person shall be elected  
4 as tax collector by the electors of the joint tax collection  
5 district.

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

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

15 (1) The conditions of agreement.

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

17 (3) The purpose and objectives of the agreement, including  
18 the powers and scope of authority delegated under the agreement.

19 (e) Court approval shall not be required for taxing  
20 districts to enter into an agreement under this section.

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

23 Section 26.1. [Appointment of] Delinquent Tax Collector.--  
24 [The governing body of a] (a) Subject to the conditions in  
25 subsection (b), in a county, city of the third class, borough,  
26 town or township [shall by ordinance, annually, on or before  
27 December 31 each year, appoint] governed by this act, the  
28 elected tax collector shall serve as a delinquent tax collector  
29 [and provide] for the collection of delinquent taxes in  
30 accordance with and [providing for] provided with the same

1 powers, rights, privileges, duties and obligations as are set  
2 forth in section 686 of the act of March 10, 1949 (P.L.30,  
3 No.14), known as the "Public School Code of 1949."

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

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

16 Section 4. This act shall take effect in 60 days.