

THE GENERAL ASSEMBLY OF PENNSYLVANIA

SENATE BILL

No. 1186 Session of 2011

INTRODUCED BY WAUGH, ERICKSON AND MENSCH, JUNE 30, 2011

SENATOR EICHELBERGER, LOCAL GOVERNMENT, AS AMENDED, JUNE 12, 2012

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," providing for a transition from township~~
9 ~~treasurers to tax collectors in first class townships; and~~
10 ~~making editorial changes.~~

11 AMENDING THE ACT OF MAY 25, 1945 (P.L.1050, NO.394), ENTITLED ←
12 "AN ACT RELATING TO THE COLLECTION OF TAXES LEVIED BY
13 COUNTIES, COUNTY INSTITUTION DISTRICTS, CITIES OF THE THIRD
14 CLASS, BOROUGHS, TOWNS, TOWNSHIPS, CERTAIN SCHOOL DISTRICTS
15 AND VOCATIONAL SCHOOL DISTRICTS; CONFERRING POWERS AND
16 IMPOSING DUTIES ON TAX COLLECTORS, COURTS AND VARIOUS
17 OFFICERS OF SAID POLITICAL SUBDIVISIONS; AND PRESCRIBING
18 PENALTIES," PROVIDING FOR A TRANSITION FROM TOWNSHIP
19 TREASURERS TO TAX COLLECTORS IN FIRST CLASS TOWNSHIPS; AND
20 MAKING EDITORIAL CHANGES.

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

23 ~~Section 1. The definition of "tax collector" or "elected tax~~ ←
24 ~~collector" in section 2 of the act of May 25, 1945 (P.L.1050,~~
25 ~~No.394), known as the Local Tax Collection Law, amended March~~
26 ~~22, 2002 (P.L.200, No.14), is amended to read:~~

27 ~~Section 2. Definitions. The words~~

1 * * *

2 ~~"Tax Collector" or "Elected Tax Collector" shall include~~
3 ~~every person duly elected or appointed to collect all taxes,~~
4 ~~levied by any political subdivision included in the provisions~~
5 ~~of this act, including the treasurers of cities of the third~~
6 ~~class [and of townships of the first class in their capacity as~~
7 ~~treasurers], elected collectors of taxes in townships of the~~
8 ~~first class 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 53 Pa.C.S. Pt. III Subpt. E~~
15 ~~(relating to home rule and optional plan government) that have~~
16 ~~eliminated the elective office of tax collector. The term~~
17 ~~includes a person authorized to collect taxes under section 4.2~~
18 ~~of this act.~~

19 * * *

20 ~~Section 2. Section 4(a), (b), (c), (d), (e) and (f) of the~~
21 ~~act, amended June 5, 1947 (P.L.453, No.205), May 9, 1949~~
22 ~~(P.L.973, No.277), May 22, 1953 (P.L.213, No.24) and December 1,~~
23 ~~1977 (P.L.247, No.82), are amended to read:~~

24 ~~Section 4. Bonds of Tax Collectors. (a) In cities of the~~
25 ~~third class [and in townships of the first class] the treasurer,~~
26 ~~as tax collector for the various taxing districts, shall give~~
27 ~~bond secured and conditioned as provided by the laws relating to~~
28 ~~such cities [and townships. The board of commissioners of any~~
29 ~~county by resolution adopted no later than November 1 of the~~
30 ~~prior year may authorize and require for the following year the~~

1 ~~joint bidding by the board of commissioners of bonds for all tax~~
2 ~~collectors for the county and for townships of the first class].~~
3 ~~Cities of the third class may join in joint bidding with other~~
4 ~~municipalities for bonds of tax collectors. The joint bidding of~~
5 ~~the bonds shall be subject to all provisions of this act not~~
6 ~~inconsistent with the requirement of joint bidding.~~

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

1 ~~the opinion, at any time, that the bond given by the tax~~
2 ~~collector is not sufficient in amount, or as to the surety~~
3 ~~thereon, the said taxing district may apply to the court by~~
4 ~~petition to have the tax collector furnish additional bond in~~
5 ~~the manner provided by this section. Thereupon the tax collector~~
6 ~~shall furnish such additional bond, if any, as the court of~~
7 ~~common pleas may prescribe, but not exceeding the limitation as~~
8 ~~to the amount hereinbefore prescribed: Provided, That where~~
9 ~~taxes for borough purposes are collected by an appointee of~~
10 ~~council the bond shall be as may be prescribed by council. The~~
11 ~~board of commissioners of any county by resolution adopted no~~
12 ~~later than November 1 of the prior year may authorize and~~
13 ~~require for the following year the joint bidding by the board of~~
14 ~~commissioners of bonds for all tax collectors for the county and~~
15 ~~for boroughs, incorporated towns and townships of the first or~~
16 ~~second class, and school districts and vocational school~~
17 ~~districts within the county. The joint bidding of the bonds~~
18 ~~shall be subject to all provisions of this act not inconsistent~~
19 ~~with the requirement of joint bidding.~~

20 * * *

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

28 ~~(d) The tax collector of boroughs, towns and townships of~~
29 ~~the first or second class and his sureties shall be discharged~~
30 ~~from further liability on his bond for the taxes charged in a~~

1 ~~duplicate delivered to him as soon as all tax items contained in~~
2 ~~the said duplicate are either (1) collected and paid over to~~
3 ~~the proper taxing district; or (2) certified to the taxing~~
4 ~~authority for entry as liens in the office of the prothonotary;~~
5 ~~or (3) returned to the county commissioners for sale of the real~~
6 ~~estate by the county treasurer; or (4) in the case of~~
7 ~~occupation, poll and per capita and personal property taxes~~
8 ~~accounted for by the payment over, or by exoneration, which~~
9 ~~shall be granted by the taxing district upon oath or affirmation~~
10 ~~by the tax collector that he has complied with section twenty of~~
11 ~~this act: Provided, however, That the tax collector and his~~
12 ~~sureties shall not be discharged of their liability under the~~
13 ~~provisions of this subsection if the tax collector has in fact~~
14 ~~collected such taxes but has failed to pay the same over to the~~
15 ~~proper taxing district.~~

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

21 ~~(f) In case where a tax collector shall be appointed in a~~
22 ~~borough, town or township of the first or second class to fill a~~
23 ~~vacancy in said office, or where the elected tax collector shall~~
24 ~~have failed to qualify, or to furnish bond, or where a tax~~
25 ~~collector shall have failed to settle a duplicate, as provided~~
26 ~~in section thirty one of this act, the person appointed in~~
27 ~~accordance with existing laws, including an individual,~~
28 ~~corporation or the county treasurer to collect such taxes, shall~~
29 ~~give bond secured and conditioned as above provided; where a~~
30 ~~township of the first or second class or a school district shall~~

1 ~~in such cases exercise its power to appoint a separate tax~~
2 ~~collector to collect its taxes, such appointee shall give bond~~
3 ~~secured and conditioned as above provided.~~

4 * * *

5 ~~Section 3. Section 4.1(h) of the act, amended June 22, 2001~~
6 ~~(P.L.377, No.25), is amended to read:~~

7 ~~Section 4.1. Basic and Continuing Education Programs for Tax~~
8 ~~Collectors. * * *~~

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

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

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

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

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

22 ~~(2) A treasurer of a city of the third class [or a township~~
23 ~~of the first class] in that person's capacity as tax collector.~~

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

30 ~~Section 4. Section 34 of the act, amended December 22, 1965~~

1 ~~(P.L.1145, No.443), is amended to read:~~

2 ~~Section 34. Compensation of Tax Collector in First Class~~
3 ~~Townships. (a) The township [treasurer] tax collector shall~~
4 ~~receive for his duties as [treasurer and] tax collector for the~~
5 ~~township, a sum equal to five per centum of all township taxes~~
6 ~~received or collected [by him, and in addition thereto, a sum~~
7 ~~equal to one per centum on all other moneys received or~~
8 ~~collected by him for the township,] from the township unless a~~
9 ~~different rate or annual compensation shall be fixed by~~
10 ~~ordinance of the township commissioners: Provided, That in no~~
11 ~~case shall the total compensation [of the treasurer, as~~
12 ~~treasurer and tax collector for the township,] from the township~~
13 ~~exceed the sum of ten thousand dollars. The township [treasurer~~
14 ~~as collector of township taxes] tax collector shall be allowed~~
15 ~~such actual printing and postage expenses as shall be incurred~~
16 ~~in performing the duties prescribed in this act. [Such amounts~~
17 ~~shall be adjusted by the township auditor or controller, as the~~
18 ~~case may be, at the time of auditing the treasurer's account.~~

19 ~~The compensation of the township treasurer as collector]~~

20 ~~(b) The following shall apply:~~

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

24 ~~{The commission or compensation of the township treasurer, as~~
25 ~~collector}~~

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

1 ~~in his report.~~

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

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

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

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

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

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

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

23 ~~Section 7. Prior to February 15, 2014, each taxing district~~
24 ~~to be served by the elected tax collector shall, by ordinance or~~
25 ~~resolution, fix the compensation or salary for the office for~~
26 ~~the first term for which the tax collector is elected.~~

27 ~~Section 8. If an act creating separate offices of elected~~
28 ~~tax collector and treasurer in townships of the first class is~~
29 ~~enacted, the Secretary of the Commonwealth shall, within three~~
30 ~~days of the date of the enactment, transmit notice of the~~

1 ~~enactment to the Legislative Reference Bureau for publication in~~
2 ~~the Pennsylvania Bulletin.~~

3 ~~Section 9. This act shall take effect as follows:~~

4 ~~(1) Section 5 of this act shall take effect January 12,~~
5 ~~2014.~~

6 ~~(2) The remainder of this act shall take effect upon~~
7 ~~publication of the notice in the Pennsylvania Bulletin under~~
8 ~~section 8 of this act.~~

9 SECTION 1. THE DEFINITION OF "TAX COLLECTOR" OR "ELECTED TAX
10 COLLECTOR" IN SECTION 2 OF THE ACT OF MAY 25, 1945 (P.L.1050,
11 NO.394), KNOWN AS THE LOCAL TAX COLLECTION LAW, AMENDED DECEMBER
12 22, 2011 (P.L.550, NO.115), IS AMENDED TO READ: ←

13 SECTION 2. DEFINITIONS.--THE WORDS--

14 * * *

15 "TAX COLLECTOR" OR "ELECTED TAX COLLECTOR" SHALL INCLUDE
16 EVERY PERSON DULY ELECTED OR APPOINTED TO COLLECT ALL TAXES,
17 LEVIED BY ANY POLITICAL SUBDIVISION INCLUDED IN THE PROVISIONS
18 OF THIS ACT, INCLUDING THE TREASURERS OF CITIES OF THE THIRD
19 CLASS [AND OF TOWNSHIPS OF THE FIRST CLASS IN THEIR CAPACITY AS
20 TREASURERS], ELECTED COLLECTORS OF TAXES IN TOWNSHIPS OF THE
21 FIRST CLASS AND COUNTY COLLECTORS OF TAXES IN COUNTIES OF THE
22 THIRD, FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH CLASS WHO HAVE
23 BEEN DESIGNATED TO COLLECT COUNTY AND INSTITUTION DISTRICT TAXES
24 IN CITIES OF THE THIRD CLASS AND COUNTY TREASURERS IN COUNTIES
25 OF THE FOURTH, FIFTH, SIXTH, SEVENTH AND EIGHTH CLASS WHO HAVE
26 BEEN DESIGNATED TO COLLECT COUNTY TAXES IN MUNICIPALITIES
27 EXISTING OR ORGANIZED UNDER 53 PA.C.S. PT. III SUBPT. E
28 (RELATING TO HOME RULE AND OPTIONAL PLAN GOVERNMENT) THAT HAVE
29 ELIMINATED THE ELECTIVE OFFICE OF TAX COLLECTOR AND COUNTY
30 TREASURERS IN COUNTIES OF THE THIRD, FOURTH, FIFTH, SIXTH,

1 SEVENTH AND EIGHTH CLASS WHO HAVE BEEN DESIGNATED TO COLLECT
2 TAXES UNDER SECTION 4.4 OF THIS ACT. THE TERM INCLUDES A PERSON
3 AUTHORIZED TO COLLECT TAXES UNDER SECTION 4.2 OF THIS ACT.

4 * * *

5 SECTION 2. SECTION 4(A), (B), (C), (D), (E) AND (F) OF THE
6 ACT, AMENDED JUNE 5, 1947 (P.L.453, NO.205), MAY 9, 1949
7 (P.L.973, NO.277), MAY 22, 1953 (P.L.213, NO.24) AND DECEMBER 1,
8 1977 (P.L.247, NO.82), ARE AMENDED TO READ:

9 SECTION 4. BONDS OF TAX COLLECTORS.--(A) IN CITIES OF THE
10 THIRD CLASS [AND IN TOWNSHIPS OF THE FIRST CLASS] THE TREASURER,
11 AS TAX COLLECTOR FOR THE VARIOUS TAXING DISTRICTS, SHALL GIVE
12 BOND SECURED AND CONDITIONED AS PROVIDED BY THE LAWS RELATING TO
13 SUCH CITIES_ [AND TOWNSHIPS. THE BOARD OF COMMISSIONERS OF ANY
14 COUNTY BY RESOLUTION ADOPTED NO LATER THAN NOVEMBER 1 OF THE
15 PRIOR YEAR MAY AUTHORIZE AND REQUIRE FOR THE FOLLOWING YEAR THE
16 JOINT BIDDING BY THE BOARD OF COMMISSIONERS OF BONDS FOR ALL TAX
17 COLLECTORS FOR THE COUNTY AND FOR TOWNSHIPS OF THE FIRST CLASS.]
18 CITIES OF THE THIRD CLASS MAY JOIN IN JOINT BIDDING WITH OTHER
19 MUNICIPALITIES FOR BONDS OF TAX COLLECTORS. THE JOINT BIDDING OF
20 THE BONDS SHALL BE SUBJECT TO ALL PROVISIONS OF THIS ACT NOT
21 INCONSISTENT WITH THE REQUIREMENT OF JOINT BIDDING.

22 (B) IN BOROUGHs, TOWNS AND TOWNSHIPS OF THE FIRST OR SECOND
23 CLASS, THE ELECTED TAX COLLECTOR SHALL BE THE COLLECTOR OF
24 BOROUGH, TOWN OR TOWNSHIP TAXES, AS THE CASE MAY BE, AND OF
25 COUNTY, COUNTY INSTITUTION DISTRICT, SCHOOL DISTRICT AND
26 VOCATIONAL SCHOOL DISTRICT TAXES. HE SHALL, BEFORE HE ENTERS
27 UPON THE DUTIES OF HIS OFFICE, TAKE AND SUBSCRIBE AN OATH OF
28 OFFICE AND FILE THE SAME IN THE OFFICE OF THE CLERK OF THE COURT
29 OF COMMON PLEAS OF THE COUNTY. HE SHALL ENTER INTO ONE SURETY
30 BOND TO THE COMMONWEALTH FOR ALL TAXES TO BE COLLECTED BY HIM,

1 IN AN AMOUNT TO BE FIXED BY THE COURT OF COMMON PLEAS OF THE
2 COUNTY, WHICH AMOUNT SHALL NEVER EXCEED THE ESTIMATED AMOUNT OF
3 TAXES CHARGED IN THE DUPLICATES TO BE DELIVERED TO HIM IN ONE
4 YEAR. SUCH BOND MAY, AT THE OPTION OF THE TAX COLLECTOR, BE AN
5 ANNUAL BOND OR MAY COVER THE FULL TERM OF OFFICE FOR WHICH THE
6 TAX COLLECTOR SHALL HAVE BEEN ELECTED. SUCH BOND SHALL HAVE
7 THEREON AT LEAST ONE BONDING COMPANY, AND THE SUFFICIENCY OF THE
8 SURETIES ON THE BOND SHALL BE APPROVED BY THE COURT OF COMMON
9 PLEAS AT ANY TIME PRIOR TO THE DELIVERY OF A TAX DUPLICATE TO
10 THE TAX COLLECTOR. THE BOND SHALL BE FILED IN THE OFFICE OF THE
11 CLERK OF THE COURT OF COMMON PLEAS ON OR BEFORE THE FIFTEENTH
12 DAY OF MARCH OF THE YEAR IN WHICH THE TAX COLLECTOR QUALIFIES
13 FOR OFFICE AND ANNUALLY THEREAFTER, EXCEPT WHERE THE FIRST BOND
14 GIVEN BY THE TAX COLLECTOR COVERS THE FULL TERM OF OFFICE FOR
15 WHICH HE WAS ELECTED. SHOULD ANY OF THE TAXING DISTRICTS BE OF
16 THE OPINION, AT ANY TIME, THAT THE BOND GIVEN BY THE TAX
17 COLLECTOR IS NOT SUFFICIENT IN AMOUNT, OR AS TO THE SURETY
18 THEREON, THE SAID TAXING DISTRICT MAY APPLY TO THE COURT BY
19 PETITION TO HAVE THE TAX COLLECTOR FURNISH ADDITIONAL BOND IN
20 THE MANNER PROVIDED BY THIS SECTION. THEREUPON THE TAX COLLECTOR
21 SHALL FURNISH SUCH ADDITIONAL BOND, IF ANY, AS THE COURT OF
22 COMMON PLEAS MAY PRESCRIBE, BUT NOT EXCEEDING THE LIMITATION AS
23 TO THE AMOUNT HEREINBEFORE PRESCRIBED: PROVIDED, THAT WHERE
24 TAXES FOR BOROUGH PURPOSES ARE COLLECTED BY AN APPOINTEE OF
25 COUNCIL THE BOND SHALL BE AS MAY BE PRESCRIBED BY COUNCIL. THE
26 BOARD OF COMMISSIONERS OF ANY COUNTY BY RESOLUTION ADOPTED NO
27 LATER THAN NOVEMBER 1 OF THE PRIOR YEAR MAY AUTHORIZE AND
28 REQUIRE FOR THE FOLLOWING YEAR THE JOINT BIDDING BY THE BOARD OF
29 COMMISSIONERS OF BONDS FOR ALL TAX COLLECTORS FOR THE COUNTY AND
30 FOR BOROUGH, INCORPORATED TOWNS AND TOWNSHIPS OF THE FIRST OR

1 SECOND CLASS, AND SCHOOL DISTRICTS AND VOCATIONAL SCHOOL
2 DISTRICTS WITHIN THE COUNTY. THE JOINT BIDDING OF THE BONDS
3 SHALL BE SUBJECT TO ALL PROVISIONS OF THIS ACT NOT INCONSISTENT
4 WITH THE REQUIREMENT OF JOINT BIDDING.

5 * * *

6 (C) IN BOROUGH, TOWNS AND TOWNSHIPS OF THE FIRST OR SECOND
7 CLASS, THE CONDITION OF THE BOND SHALL BE THAT THE COLLECTOR AS
8 TAX COLLECTOR FOR THE BOROUGH, TOWN OR TOWNSHIP, AS THE CASE MAY
9 BE, AND FOR THE COUNTY, THE COUNTY INSTITUTION DISTRICT, SCHOOL
10 DISTRICT AND VOCATIONAL SCHOOL DISTRICT SHALL ACCOUNT FOR AND
11 PAY OVER ALL TAXES, PENALTIES AND INTEREST RECEIVED AND
12 COLLECTED BY HIM TO THE TAXING DISTRICTS ENTITLED THERETO.

13 (D) THE TAX COLLECTOR OF BOROUGH, TOWNS AND TOWNSHIPS OF
14 THE FIRST OR SECOND CLASS AND HIS SURETIES SHALL BE DISCHARGED
15 FROM FURTHER LIABILITY ON HIS BOND FOR THE TAXES CHARGED IN A
16 DUPLICATE DELIVERED TO HIM AS SOON AS ALL TAX ITEMS CONTAINED IN
17 THE SAID DUPLICATE ARE EITHER--(1) COLLECTED AND PAID OVER TO
18 THE PROPER TAXING DISTRICT; OR (2) CERTIFIED TO THE TAXING
19 AUTHORITY FOR ENTRY AS LIENS IN THE OFFICE OF THE PROTHONOTARY;
20 OR (3) RETURNED TO THE COUNTY COMMISSIONERS FOR SALE OF THE REAL
21 ESTATE BY THE COUNTY TREASURER; OR (4) IN THE CASE OF
22 OCCUPATION, POLL AND PER CAPITA AND PERSONAL PROPERTY TAXES
23 ACCOUNTED FOR BY THE PAYMENT OVER, OR BY EXONERATION, WHICH
24 SHALL BE GRANTED BY THE TAXING DISTRICT UPON OATH OR AFFIRMATION
25 BY THE TAX COLLECTOR THAT HE HAS COMPLIED WITH SECTION TWENTY OF
26 THIS ACT: PROVIDED, HOWEVER, THAT THE TAX COLLECTOR AND HIS
27 SURETIES SHALL NOT BE DISCHARGED OF THEIR LIABILITY UNDER THE
28 PROVISIONS OF THIS SUBSECTION IF THE TAX COLLECTOR HAS IN FACT
29 COLLECTED SUCH TAXES BUT HAS FAILED TO PAY THE SAME OVER TO THE
30 PROPER TAXING DISTRICT.

1 (E) THE BOND GIVEN BY A BOROUGH, TOWN OR FIRST OR SECOND
2 CLASS TOWNSHIP TAX COLLECTOR SHALL BE FOR THE USE OF THE
3 BOROUGH, TOWN OR FIRST OR SECOND CLASS TOWNSHIP, AS THE CASE MAY
4 BE, AND FOR THE COUNTY, THE COUNTY INSTITUTION DISTRICT, SCHOOL
5 DISTRICT AND VOCATIONAL SCHOOL DISTRICT.

6 (F) IN CASE WHERE A TAX COLLECTOR SHALL BE APPOINTED IN A
7 BOROUGH, TOWN OR TOWNSHIP OF THE FIRST OR SECOND CLASS TO FILL A
8 VACANCY IN SAID OFFICE, OR WHERE THE ELECTED TAX COLLECTOR SHALL
9 HAVE FAILED TO QUALIFY, OR TO FURNISH BOND, OR WHERE A TAX
10 COLLECTOR SHALL HAVE FAILED TO SETTLE A DUPLICATE, AS PROVIDED
11 IN SECTION THIRTY-ONE OF THIS ACT, THE PERSON APPOINTED IN
12 ACCORDANCE WITH EXISTING LAWS, INCLUDING AN INDIVIDUAL,
13 CORPORATION OR THE COUNTY TREASURER TO COLLECT SUCH TAXES, SHALL
14 GIVE BOND SECURED AND CONDITIONED AS ABOVE PROVIDED; WHERE A
15 TOWNSHIP OF THE FIRST OR SECOND CLASS OR A SCHOOL DISTRICT SHALL
16 IN SUCH CASES EXERCISE ITS POWER TO APPOINT A SEPARATE TAX
17 COLLECTOR TO COLLECT ITS TAXES, SUCH APPOINTEE SHALL GIVE BOND
18 SECURED AND CONDITIONED AS ABOVE PROVIDED.

19 * * *

20 SECTION 3. SECTION 4.1(H) OF THE ACT, AMENDED JUNE 22, 2001
21 (P.L.377, NO.25), IS AMENDED TO READ:

22 SECTION 4.1. BASIC AND CONTINUING EDUCATION PROGRAMS FOR TAX
23 COLLECTORS.--* * *

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

27 "DEPARTMENT" SHALL MEAN THE DEPARTMENT OF COMMUNITY AND
28 ECONOMIC DEVELOPMENT OF THE COMMONWEALTH.

29 "QUALIFIED TAX COLLECTOR" SHALL MEAN A PERSON WHO HOLDS A
30 CURRENT VALID CERTIFICATE OF QUALIFICATION ISSUED BY THE

1 DEPARTMENT OF COMMUNITY AND ECONOMIC DEVELOPMENT.

2 "TAX COLLECTOR" SHALL MEAN A PERSON DULY ELECTED OR APPOINTED
3 TO COLLECT REAL PROPERTY TAXES LEVIED BY A POLITICAL
4 SUBDIVISION, OTHER THAN A COUNTY, INCLUDING THE FOLLOWING:

5 (1) A TAX COLLECTOR IN A BOROUGH, INCORPORATED TOWN OR
6 TOWNSHIP OF THE FIRST OR SECOND CLASS.

7 (2) A TREASURER OF A CITY OF THE THIRD CLASS [OR A TOWNSHIP
8 OF THE FIRST CLASS] IN THAT PERSON'S CAPACITY AS TAX COLLECTOR.

9 (3) AN EMPLOYE OR OFFICIAL WHO HAS BEEN DESIGNATED TO
10 COLLECT REAL PROPERTY TAXES IN A MUNICIPALITY, OTHER THAN A
11 COUNTY, EXISTING OR ORGANIZED UNDER 53 PA.C.S. PT. III SUBPT. E
12 (RELATING TO HOME RULE AND OPTIONAL PLAN GOVERNMENT), WHICH
13 MUNICIPALITY HAS ELIMINATED THE ELECTIVE OFFICE OF TAX
14 COLLECTOR.

15 SECTION 4. SECTION 34 OF THE ACT, AMENDED DECEMBER 22, 1965
16 (P.L.1145, NO.443), IS AMENDED TO READ:

17 SECTION 34. COMPENSATION OF TAX COLLECTOR IN FIRST CLASS
18 TOWNSHIPS.--(A) THE TOWNSHIP [TREASURER] TAX COLLECTOR SHALL
19 RECEIVE FOR HIS DUTIES AS [TREASURER AND] TAX COLLECTOR FOR THE
20 TOWNSHIP, A SUM EQUAL TO FIVE PER CENTUM OF ALL TOWNSHIP TAXES
21 RECEIVED OR COLLECTED [BY HIM, AND IN ADDITION THERETO, A SUM
22 EQUAL TO ONE PER CENTUM ON ALL OTHER MONEYS RECEIVED OR
23 COLLECTED BY HIM FOR THE TOWNSHIP,] FROM THE TOWNSHIP UNLESS A
24 DIFFERENT RATE OR ANNUAL COMPENSATION SHALL BE FIXED BY
25 ORDINANCE OF THE TOWNSHIP COMMISSIONERS: PROVIDED, THAT IN NO
26 CASE SHALL THE TOTAL COMPENSATION [OF THE TREASURER, AS
27 TREASURER AND TAX COLLECTOR FOR THE TOWNSHIP,] FROM THE TOWNSHIP
28 EXCEED THE SUM OF TEN THOUSAND DOLLARS. THE TOWNSHIP [TREASURER
29 AS COLLECTOR OF TOWNSHIP TAXES] TAX COLLECTOR SHALL BE ALLOWED
30 SUCH ACTUAL PRINTING AND POSTAGE EXPENSES AS SHALL BE INCURRED

1 IN PERFORMING THE DUTIES PRESCRIBED IN THIS ACT. [SUCH AMOUNTS
2 SHALL BE ADJUSTED BY THE TOWNSHIP AUDITOR OR CONTROLLER, AS THE
3 CASE MAY BE, AT THE TIME OF AUDITING THE TREASURER'S ACCOUNT.

4 THE COMPENSATION OF THE TOWNSHIP TREASURER AS COLLECTOR]

5 (B) THE FOLLOWING SHALL APPLY:

6 (1) FOR THE COLLECTION OF COUNTY AND INSTITUTION DISTRICT
7 TAXES, COMPENSATION SHALL BE FIXED BY THE COUNTY COMMISSIONERS,
8 AND SHALL NOT EXCEED FIVE PER CENTUM OF THE AMOUNT COLLECTED.

9 [THE COMMISSION OR COMPENSATION OF THE TOWNSHIP TREASURER, AS
10 COLLECTOR]

11 (2) FOR THE COLLECTION OF SCHOOL DISTRICT TAXES,
12 COMPENSATION SHALL BE FIXED BY THE BOARD OF SCHOOL DIRECTORS,
13 AND SHALL NOT EXCEED FIVE PER CENTUM OF THE AMOUNT COLLECTED.
14 THE TOTAL COST OF SUCH COLLECTION SHALL BE REPORTED ANNUALLY TO
15 THE SUPERINTENDENT OF PUBLIC INSTRUCTION AND SHALL BE PUBLISHED
16 IN HIS REPORT.

17 (3) FOR THE COLLECTION OF COUNTY, INSTITUTION DISTRICT AND
18 SCHOOL TAXES, THE TAX COLLECTOR SHALL BE ALLOWED BY THE
19 RESPECTIVE TAXING AUTHORITIES ACTUAL AND NEEDFUL EXPENDITURES
20 FOR PRINTING, POSTAGE, BOOKS, BLANKS AND FORMS.

21 SECTION 5. THE FOLLOWING PROVISIONS SHALL APPLY TO A TAX
22 COLLECTOR IN A FIRST CLASS TOWNSHIP UPON EXPIRATION OF THE TERM
23 OF THE TOWNSHIP TREASURER WHOM THE TAX COLLECTOR WAS ELECTED TO
24 SUCCEED, AND TO ALL TAX COLLECTORS ELECTED SUBSEQUENTLY IN THAT
25 TOWNSHIP:

26 (1) THE AMENDMENT OF THE DEFINITION OF "TAX COLLECTOR"
27 OR "ELECTED TAX COLLECTOR" IN SECTION 2 OF THE ACT.

28 (2) THE AMENDMENT OF SECTION 4 (A), (B), (C), (D), (E) AND
29 (F) OF THE ACT.

30 (3) THE AMENDMENT OF THE DEFINITION OF "TAX COLLECTOR"

1 IN SECTION 4.1 OF THE ACT.

2 (4) THE AMENDMENT OF SECTION 34 OF THE ACT.

3 SECTION 6. THE PROVISIONS OF SECTION 36.1 OF THE ACT SHALL
4 NOT APPLY TO THE INITIAL TERM OF OFFICE OF A TAX COLLECTOR
5 ELECTED TO REPLACE A TOWNSHIP TREASURER IN A FIRST CLASS
6 TOWNSHIP BUT SHALL APPLY TO ALL OTHER TERMS OF OFFICE AND ALL
7 TOWNSHIP TAX COLLECTORS ELECTED THEREAFTER IN THAT TOWNSHIP.

8 SECTION 7. PRIOR TO FEBRUARY 15, 2013, EACH TAXING DISTRICT
9 TO BE SERVED BY THE ELECTED TAX COLLECTOR SHALL, BY ORDINANCE OR
10 RESOLUTION, FIX THE COMPENSATION OR SALARY FOR THE OFFICE FOR
11 THE FIRST TERM FOR WHICH THE TAX COLLECTOR IS ELECTED.

12 SECTION 8. IF AN ACT OF THE GENERAL ASSEMBLY CREATING
13 SEPARATE OFFICES OF ELECTED TAX COLLECTOR AND TREASURER IN
14 TOWNSHIPS OF THE FIRST CLASS IS ENACTED, THE SECRETARY OF THE
15 COMMONWEALTH SHALL, WITHIN THREE DAYS OF THE DATE OF THE
16 ENACTMENT, TRANSMIT NOTICE OF THE ENACTMENT TO THE LEGISLATIVE
17 REFERENCE BUREAU FOR PUBLICATION IN THE PENNSYLVANIA BULLETIN.

18 SECTION 9. THIS ACT SHALL TAKE EFFECT AS FOLLOWS:

19 (1) SECTION 5 OF THIS ACT SHALL TAKE EFFECT JANUARY 6,
20 2014.

21 (2) SECTION 8 OF THIS ACT AND THIS SECTION SHALL TAKE
22 EFFECT IMMEDIATELY.

23 (3) THE REMAINDER OF THIS ACT SHALL TAKE EFFECT UPON
24 PUBLICATION OF THE NOTICE IN THE PENNSYLVANIA BULLETIN UNDER
25 SECTION 8 OF THIS ACT.