

No. 2011-115

AN ACT

HB 715

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 definitions; and providing for collection of municipal taxes by county treasurer.

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

Section 1. 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.1201, No.275), December 21, 1998 (P.L.1294, No.169) and March 22, 2002 (P.L.200, No.14), is amended to read:

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 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 *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.

"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.

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

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 3. This act shall take effect immediately.

APPROVED—The 22nd day of December, A.D. 2011

TOM CORBETT