

RESOLUTION R-2021-____
LUZERNE COUNTY COUNCIL

A Resolution of the Luzerne County Council Setting Compensation Rates for Elected Tax Collectors and Home Rule Municipalities for the Billing and Collecting of Luzerne County Taxes Effective January 1, 2022

WHEREAS, the County of Luzerne presently utilizes elected Tax Collectors to collect County taxes in non-Home Rule municipalities throughout Luzerne County; and

WHEREAS, the Treasurer's Office of certain Home Rule municipalities located within Luzerne County also collect County taxes; and

WHEREAS, the Pennsylvania Home Rule Charter and Optional Plans Law, 53 Pa.C.S. §2901, et seq., provides that a municipality that has adopted a home rule charter may exercise any power not denied by the Pennsylvania Constitution, by its home rule charter, or by the General Assembly; and

WHEREAS, the Local Tax Collection Law, 72 P.S. §5511.1 et seq., gives taxing districts the authority to set compensation rates of elected tax collectors for the collection of their respective taxes; and

WHEREAS, pursuant to the Local Tax Collection Law, at 72 P.S. §5511.36a., legislation affecting the compensation of elected tax collectors must be passed or adopted prior to February 15 of the year of the municipal election; and

WHEREAS, Luzerne County Council desires to set compensation rates to be effective to January 1, 2022 for the collection of County taxes.

NOW, THEREFORE, BE IT RESOLVED, Luzerne County Council sets the compensation for elected tax collectors for the collection of County taxes, subject to the terms and conditions contained herein, as follows:

1. The County will compensate the elected tax collectors for the duration of their 2022-2025 term of office at the following rates:

2022:	\$2.50 per collected bill
2023:	\$2.60 per collected bill
2024:	\$2.70 per collected bill
2025:	\$2.80 per collected bill

2. All monies collected must be presented to the Luzerne County Treasurer's Office on or before the 10th day of the month following the month in which the money is collected (for example, all monies collected in March are due by April 10). Failure to abide by this condition will subject the offending collector to pay a penalty of \$1.00 per parcel that is collected but not remitted.

3. All real estate tax abatements collected by a tax collector must be processed and returned to the Luzerne County Treasurer's Office within 60 days of issuance by the Luzerne County Assessor's Office. Failure to adhere to this provision will subject the offending collector to a penalty of \$25.00.
4. No individual tax collector will be paid more than \$25,000.00 by the County in any calendar year.
5. All tax collectors shall provide a copy of their bond to the County on or before February 15 of each year. The County will pay one-third (1/3) of the cost of the bond.
6. All tax collectors shall be required to appoint a deputy. The deputy tax collector shall be added as an alternative signatory on the bank account utilized by tax collectors in the collection of real estate taxes. Failure to appoint a deputy tax collector, add the deputy tax collector as an alternative signatory and provide a copy of the signature card to the Luzerne County Treasurer's Office by February 1, 2022 shall result in a penalty to tax collector in the amount of \$__,000.00. If the deputy tax collector is unwilling or unable to serve, the tax collector shall have thirty (30) days to designate a replacement.

BE IT FURTHER RESOLVED, home rule municipalities collecting County taxes shall be compensated at the same rate per collected bill and under the same terms specified above for elected tax collectors with the following exception: Luzerne County is not responsible for any costs associated with home rule municipalities' bonding in relation to the collection of any taxes.

BE IT FURTHER RESOLVED, the Luzerne County Treasurer's Office shall be compensated at the same rates set forth above when there is an agreement for the Treasurer's Office to collect taxes on behalf of a municipality due to a vacancy in the elected tax collector office in that municipality.

The Effective Date of this Resolution shall be six (6) days after adoption, or when signed by the Luzerne County Manager, whichever is sooner, with the rates and terms for the collection of County taxes to take effect on January 1, 2022.

ADOPTED by Luzerne County Council at a meeting held on _____, 2021.

LUZERNE COUNTY COUNCIL

ROLL CALL VOTE:

AYES:

NAYS:

Attest: _____
Sharon Lawrence, Clerk of Council

By: _____
Tim McGinley, Chair

By: _____
C. David Pedri
County Manager