



**COUNTY *of* LUZERNE**

P E N N S Y L V A N I A  
ESTABLISHED 1 7 8 6

**OFFICE OF THE CONTROLLER**

***Corrections to  
Compliance Review of  
Tax Collector Bonds  
For the Year 2018***

**Michelle A. Bednar**  
**Luzerne County Controller**

**Fieldwork Performed by:**  
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## Corrections:

The first correction changed paragraph 2 of the Methodology section. This amendment was made to clarify why the Hanover Township Tax Collector's bond is at 50% and no others are.

~~In order to verify the bond amount on each bond was correct, we first had to know what class each township was. All townships are second class townships in Luzerne County except for one, Hanover Township. Hanover Township is a first class township. First class township's tax collectors must be bonded for no less than 50% of the taxable amount, but not more than 100% according to the Tax Collector's Manual. All other townships/cities/boroughs in Luzerne County require a minimum bond amount of 1/3 or 33.33% of the taxable amount.~~

In order to verify that each bond amount was correct, we first had to know what class each township was. In Luzerne County, first class townships are the only class that could cause a difference to the bond amount compared to the rest. First class township treasurers can also be the tax collector, and in first class townships, the treasurer must be bonded at least 50%. According to the Tax Collector's Manual: "The bond for first class township treasurers is a fidelity bond in an amount set by ordinance or resolution, not less than 50 percent of the annual duplicate but not more than 100 percent." The only first class township in Luzerne County that has a treasurer that is also the tax collector is Hanover Township. The three other first class townships have a treasurer and a tax collector who are not the same person. All other tax collectors in Luzerne County have a standard bond amount of 1/3 or 33.33% of the taxable amount.

The second correction changed sentence 2 of the Observation #2 section. This amendment was to correct the typo in which the Controller's Office said the bond was for three cities instead of four.

2. The Treasurer's Office is responsible for collecting the County's portion of taxes for four cities and County and municipal's portion of Newport Township's taxes. The Tax Administrator in the Treasurer's Office has one bond for the three cities for a total of \$5,000,000.00 and is bonded for \$500,000.00 for Newport Township's portion of taxes, both of which are higher than the standard 33.33%.
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