

*Note: This informational summary was created as a tool for potential tax collectors (i.e., residents who are considering running for election for the position of tax collector), since the Controller's Office has observed that many people have had difficulty in finding relevant information regarding this topic. This piece is not comprehensive and has relied heavily on the [Pennsylvania Tax Collector's Manual](#) for the details.*

*You must consult the Manual for all requirements.*

*Additionally, the Controller's Office is currently developing a training course for tax collectors. Since presently there is no uniform training for tax collectors to learn skills, like using the RBA computer system, we believe developing a training course will benefit tax collectors, taxpayers, and the County.*

## **THE SCOOP ABOUT LUZERNE COUNTY TAX COLLECTORS—HOW DO I BECOME ONE?**

So, you're thinking about becoming a tax collector, but you don't know where to begin, what's involved, or how to go about it? Well, you've come to the right place! We have the scoop!!

### ***Am I qualified?***

The tax collector must have been a resident of the municipality for at least one year prior to the election and must continue to reside there throughout his/her term. Additionally, it is strongly recommended that the tax collector has a solid understanding of bookkeeping and basic math, is organized and meticulous in nature, and has a helpful personality.

The tax collector will be responsible for large amounts of money and must be willing and able to thoroughly account for every penny. Additionally, tax collectors must regularly deal with the public and aid individual taxpayers with an array of issues, so people skills and regular availability are key.

All tax collectors are prohibited from simultaneously holding the offices of district attorney and school director. In boroughs and townships, the tax collector may hold no other elective municipal office.

More details may be found at <https://www.luzernecounty.org/DocumentCenter/View/24772/Tax-Collectors-Manual>.

### ***What does a tax collector do?***

In a nutshell, a tax collector collects real estate taxes for the county, municipality, and school district. Some tax collectors also collect per capita taxes. So, for example, the Hunlock tax collector would collect property taxes for Luzerne County (County), Hunlock Township, and Northwest Area School District. Some municipalities also impose miscellaneous taxes such as library, street lights, fire hydrant, etc. The tax collector then submits the payments to the appropriate parties, along with supporting documentation. All information is tracked in the RBA software system, which is used by the tax collector and the County to record and process taxpayer payments.

If a taxpayer does not pay his taxes by December 31, the taxes become delinquent and the tax collector may no longer accept payment from the taxpayer. Instead, the tax collector must submit an electronic list of unpaid parcels to Elite Revenue Solutions LLC, who oversees the Tax Claim Bureau.

Municipal tax collectors are elected to serve a four-year term.

Note that there is no tax collector for Hazleton City, Nanticoke City, Newport Township, Pittston City, or Wilkes-Barre City. The Luzerne County Treasurer's Office collects those county taxes. Those school and city taxes are collected either in-house or by third parties. More information regarding tax collection can be found on the [Treasurer's portion of the County website](#).

### ***What would be my responsibilities?***

In addition to the task of collecting, recording, and submitting tax payments, the tax collector (or deputy) must adhere to minimum office hours, during which he/she is available for receiving and receipting taxes, with increased availability at key times of tax collection (discount, face, and penalty).

In addition, the newly elected tax collector must successfully complete a basic training program and examination, submit a criminal history report, be sworn in by taking an oath of office, and successfully complete two hours of continuing education during the four-year term of office, as required by the Local Tax Collection Law ([Act 48-2015](#)) and ([Act 394-1945](#)).

Also, all tax collectors must provide a bond (insurance) to secure the taxing districts against any losses of tax funds. The cost of the bond is split among the three taxing authorities, with the County, school, and municipality paying their portion. Individuals with a poor credit history might have difficulty in obtaining a bond.

The tax collector must open a new non-interest-bearing bank account to conduct tax collection business. It's recommended that one account be opened for County and municipal taxes and another for school taxes. Under no circumstance should the tax collector's social security number be used for any tax collection activities, nor should the bank account be opened solely in the tax collector's name. Additionally, the bank accounts should be set up to have a second (backup) signer, who could assist if needed.

Tax collectors are also responsible for adjusting and collecting the lowered assessed value of a property—which hasn't yet been reflected in the Duplicate—when directed by the Assessor's Office to do so. Examples of why an assessed value is lowered include removal of structures and swimming pools, divisions of property, court orders, and KOZ exemptions. If the tax bill has been paid, a refund must be processed. If unpaid, revised tax bills must be sent to the property owner.

### ***Is there a resource where I can find help?***

The [PA Tax Collector's Manual \(October 2018\)](#) (Manual) contains a wealth of information regarding tax collection. We highly encourage anyone running for the office of tax collector to read the Manual in its entirety to better prepare for the position and to be aware of what is expected of him/her.

Additionally, Section VIII of the Manual states that the tax duplicate is the basic tool of the tax collector. It is prepared by the taxing district and is the official list of all properties and persons taxable for the current year, indicating the amount of tax due on each property. It also contains spaces to record the payment of taxes and the disposition of all unpaid taxes. Each tax collector is provided with the duplicate as an electronic listing, which is typically referred to as the "audit". When this listing is printed out, it is commonly called the "Duplicate book". The Duplicate book is really the tax collector's best friend, as it helps tremendously with the task of recording the payments and events that have transpired throughout the year. The Duplicate book also provides much key information to the auditors, in the event the municipality is selected for an audit.

### ***How do I run for office?***

First, a potential tax collector should determine if he/she is able to commit the needed amount of time, money, and energy to run for office, and then determine if he/she will have the time and energy to perform the duties, if elected.

In order to get on the primary ballot, a nomination petition or paper would need to be filed by the candidate. This petition/paper must include the signatures of at least 10 registered electors from the same political party as the candidate and from the municipality for which the potential tax collector seeks office. Additionally, the tax collector must pick up a packet from the Bureau of Elections Office, located on the second floor of Penn Place, which details the specific requirements needed to run for office. There is no filing fee to run for the office of tax collector.

If contributions or expenditures exceed \$250, finance reports must be filed by the candidate. If the amounts are below that threshold, a waiver form may be filed.

General information regarding running for office can be found at <https://www.luzernecounty.org/DocumentCenter/View/12900/General-Information-for-Running-for-Office?bidId=>

### ***How much will I get paid?***

Currently, tax collectors receive \$2.50 per collected bill. Nothing will be received for uncollected tax bills. The school district and municipality also pay the tax collector. Please contact them for their respective compensation rates.

Tax collectors are required to submit taxes collected to the taxing district no later than ten days after the month has ended, submitting funds more frequently during periods of heavy collection. If the monies collected are not submitted to the County on time, the tax collector will pay a penalty of \$1.00 per parcel that was not remitted on time. Additionally, if a real estate tax abatement (which reflects a reduction in the amount of tax owed) is not submitted on time, the penalty is \$25.00.

Regardless of the number of parcels for which taxes are collected, no tax collector can be paid more than \$25,000 by the County in any calendar year.

Since the tax collector is prohibited from deducting any compensation from the taxes collected, the taxing authority must pay the tax collector. Commissions are customarily paid by the County when the tax collector's monthly report of collections is received by Luzerne County.

The costs of printing and postage for the tax bills are to be paid by the taxing districts proportionately. Luzerne County contracts with a third-party to have the County real estate tax bills printed and mailed to taxpayers. Also, the tax collector may submit bills for items, like postage, to be split between the three taxing authorities. Those details will vary between municipalities and school districts and would need to be investigated by each tax collector once elected.

### ***What happens if I get sick or for some reason can't fulfill my term?***

Every tax collector is charged with appointing one or more deputies, who would assume the tax collector's responsibilities should the tax collector become unqualified or unable to perform the duties of tax collector. Examples would be if the tax collector relocated to another municipality, became sick

or incapacitated, died, or was otherwise removed from office. Each tax collector should have a signed Appointment of Deputy Tax Collector form properly on file with the County.

Deputy tax collectors are authorized to receive and collect taxes with the same authority as the appointing tax collector. There are no particular qualifications for a deputy; however, the person must have the confidence of the tax collector, as it is the tax collector who is responsible for any taxes collected and received by a deputy. Many tax collectors choose another tax collector to be their deputy, as opposed to another person within their household, since often when a tax collector is unavailable (e.g., vacation) other persons within the household will also be unavailable. Additionally, the deputy must be approved by the taxing district and the surety.

All tax collectors shall add the deputy tax collector as an alternative signatory on the bank account utilized by the tax collector in the collection of real estate taxes; a copy of the signature card should be provided to the Luzerne County Treasurer's Office. Additionally, the tax collector's bond will also cover the deputy.

***What else should I be aware of?***

At any time, the County, school, or municipality may conduct their own audit. The Controller's Office is the entity that would conduct a County audit. Some audits are random, while others may be prompted by hotline tips or specific concerns regarding a particular tax collector.

Additionally, annual real estate tax collector audits are required by 72 Pa. Stat. § 5511.26 (b) (2) (i) to examine the final accounts and records of each taxing district. In other words, an audit by the Controller's Office is required any time a tax collector leaves office. This serves to provide a clean slate for the incoming, newly elected tax collector.